



COLLÈGE
AURORA
COLLEGE

Annual Report 2024-2025



VISION

Through the transformation of Aurora College into a polytechnic university, we will establish a university in the North and for the North that creates equitable learning, research, and career opportunities for residents across the Northwest Territories and beyond.

MISSION

Demonstrate leadership in the delivery of relevant and meaningful education, research, and reconciliation actions rooted in strong connections to Northern land, tradition, community, and people.

VALUES

HONOURING NORTHERN LAND, PEOPLE, AND CULTURE

We value the uniqueness of this land and the people who live here. We respect the land, water, air, and animals. We work with community leaders, organizations, and individuals to strengthen collaboration and build relationships with the communities we call home.

EXCELLENCE AND INTEGRITY

We are dedicated to supporting our students, faculty, and staff in their pursuit of academic excellence. We hold ourselves to the highest standards in our teaching, research, and ethical behaviour. We always strive to incorporate emerging practices and approaches to ensure continuous improvement.

INCLUSIVENESS AND DIVERSITY

We welcome the richness that comes from different perspectives, backgrounds, and experiences. We foster a culture of diversity, equity, and inclusion that celebrates different ways of being, knowing, seeing, and doing. We recognize the unique needs of individuals and work to support their success in their journey at Aurora College.

INNOVATION

We foster a culture of innovation, curiosity, and constant exploration. We inspire and nurture these qualities, striving to find new and exciting ways to meet the unique needs of the North.

ACCOUNTABILITY

We believe that accountability is key to building trust and creating meaningful impact in our communities. We hold ourselves to the people we serve – our students, staff, and community members – and ensure that our actions, processes, and programs reflect this commitment.

Towards a Unique Polytechnic University in Arctic Education

As a public post-secondary institution in Canada's Northwest Territories (NWT), Aurora College is a cornerstone of education and applied research in the North. With campuses and research centres in Fort Smith, Inuvik, and Yellowknife, the College offers diverse programming, ranging from trades and apprenticeship training to academic upgrading, certificate and diploma programs, and degree offerings in partnership with other institutions. Aurora College is committed to providing quality education, applied research, and training that are relevant to the needs of NWT communities and foster personal, cultural, and professional growth among its students, faculty and staff.

Aurora College's mission is to "demonstrate leadership in the delivery of relevant and meaningful education, research and reconciliation actions rooted in strong connections to Northern land, traditions, communities, and people." This mission is central as the College transforms into a polytechnic university — for the North, by the North — creating equitable opportunities for all NWT residents to help them reach their full potential and compete globally. The College's vision emphasizes respect, inclusiveness, diversity, and innovation to reach the highest standards of academic and research integrity and ethics. Indigenous knowledge and practices will be incorporated into curricula and operations to ensure education and research are deeply embedded with the cultural and environmental contexts unique to the many NWT regions. By fostering applied research potential in the North, Aurora College aims to be recognized as a leading post-secondary institution whose applied research and teaching programs focus on the needs of Northerners.

Collaboration with other Arctic universities will continue to create a comprehensive education and research portfolio that enhances opportunities and outcomes for all Northerners. The transformation into a polytechnic university will yield significant benefits, including expanded research capabilities and promoting cutting edge studies that address Northern challenges and opportunities. This expansion will contribute to the global knowledge base and will directly benefit local communities through solutions tailored to their environment and worldviews. As a polytechnic university, Aurora College's range of programs will integrate practical skills with academic knowledge and experiential learning opportunities in applied research, preparing students to meet the demands of a modern workforce, particularly in key Northern sectors such as natural resources, remediation, social and health services, education environmental science, and technology.

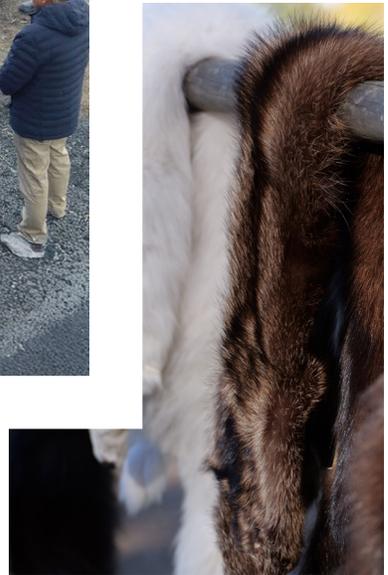
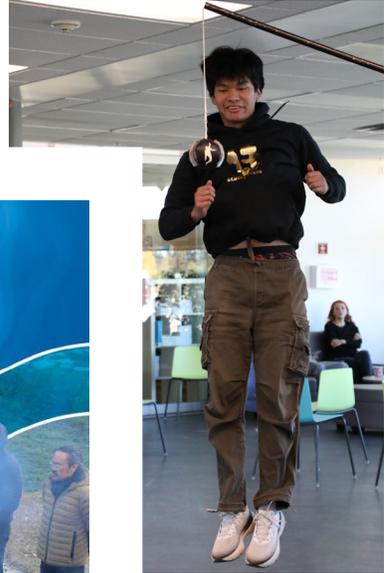
To prepare for transformation, Aurora College's governance structure has evolved to a tricameral system, consisting of an independent Board of Governors, an Indigenous Knowledge Holders Council, and an Academic Council, which ensures that governance reflects the diverse needs and perspectives of Northern communities. This new governance model will promote greater autonomy and responsiveness to the territorial and regional demands, positioning the NWT as a global leader in Arctic education and research.

TABLE OF CONTENTS

2024-2025 At A Glance	1
Research	2
STEM outreach	3
Post-secondary completions	3
Employees	4
Finances at a glance	5
Board Chair’s Message.	6
President’s Message	7
Facts, Figures & Finance	
Enrolment	8
Research Projects	9
Highlights 2024-2025	11
Organizational Effectiveness	11
Academic & Research Excellence	15
Learning Centred	21
Connections.	24
Tricameral Governance Membership	27
Audited Financial Statements	29
Appendix A: Unaudited Write-Offs.	30

Land Acknowledgment

We respectfully acknowledge that Aurora College is situated on the traditional territories and homeland of the Dene, Inuvialuit, Métis and Cree peoples of the Northwest Territories. We are grateful to the many Indigenous peoples of the NWT for allowing us the opportunity to learn, work and live on their lands. We are also deeply grateful for the generous sharing of Indigenous Knowledge, wisdom and ways of knowing, being, doing and believing with our students and employees.



2024-2025 AT A GLANCE

- 1** new transfer agreement for diploma grads to enter Bachelor's program
- 2** Indigenous Cultural Practices Advisors (to support students in School of Health & Human Services)
- 1st** Framework developed for Indigenous Knowledge Holders Council
- 7** new trades and apprenticeship programs
- 30** years of Northern nursing education
- 1** youth environmental sciences camp
- \$625,018** to expand and enhance trades programs
- \$3.2 million** to enhance Personal Support Worker program (over five years)
- \$450,000** contribution over three years from De Beers Group to support Elder Care and Community Health initiatives with School of Health & Human Services
- 20** Nursing students supported with practicum bursaries to practice outside of Yellowknife
- 10** Achievement bursaries for distance Early Learning and Child Care graduates (part of multi-year De Beers Group contribution of \$216,000)



RESEARCH AT A GLANCE

\$60,000 set aside to award students, faculty, and staff through new Internal Grants and Awards program

#41 of Top 50 Research Colleges in Canada, ninth consecutive year on list

55 Active ARI research projects

45 ARI research proposals submitted

14 ARI speaker series presentations showcasing 31 northern researchers, reaching 333 participants

24 BSN student research posters at Northern Health Research Day

\$347,683 Applied Research & Technology Partnership grant

\$1.5 million Mobilize grant (over five years)



STEM OUTREACH

438 hands-on science and digital literacy events reaching 8,800 youth, educators and community members

90 school workshops reaching 1,661 students

9 training sessions with 55 educators

142 community and family-oriented events reaching nearly 3,525 people

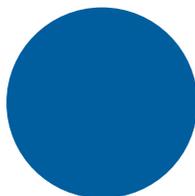
2 Science Rendezvous Events (Inuvik and Fort Smith)

\$25,000 national NSERC Award for Science Promotion

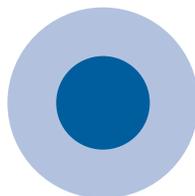
\$540,000 Climate change education funding over three years (2025-2027) through Environment & Climate Change Canada



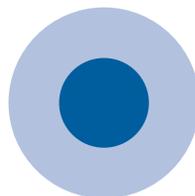
POST-SECONDARY COMPLETIONS



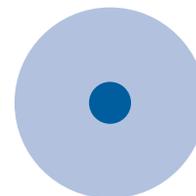
118
Graduates



49
Certificates



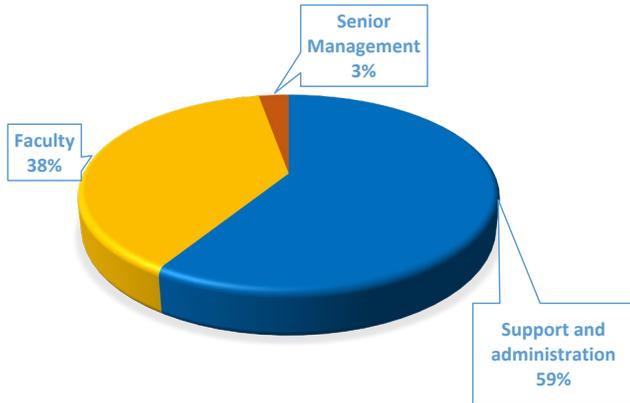
47
Diplomas



22
Degrees

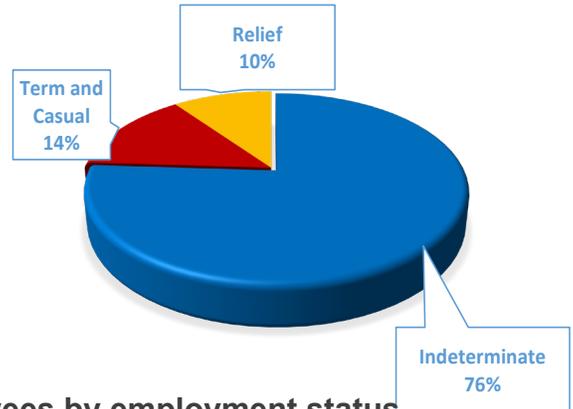


EMPLOYEES



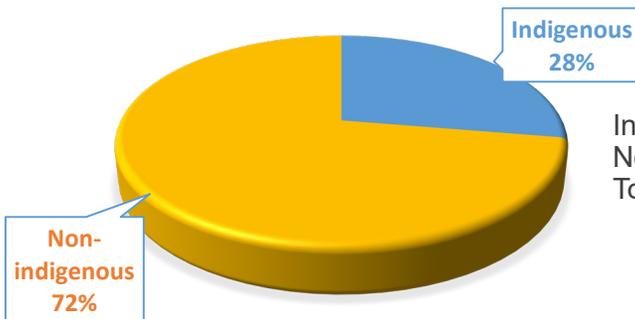
Employees by function

Support / Administration	169
Faculty	110
Senior Management	8
Total Employees	287



Employees by employment status

Indeterminate	218
Term/Casual	40
Relief	29
Total Employees	287



Employees by priority status

Indigenous	79
Non-Indigenous	208
Total Employees	287

These statistics are a snapshot of employees as of June 30, 2025

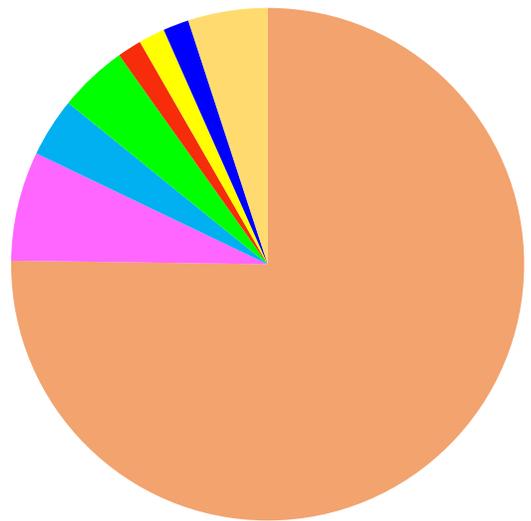
Employee Credentials 2024-2025

- 157** Bachelors Degrees
- 165** Diplomas and Certificates
- 101** Masters Degrees
- 25** Doctoral Degrees
- 5** CPA Designations
- 34** Post Graduate Certificates & Diplomas
- 20** Red Seal and Journeyman Tickets

FINANCES AT A GLANCE

Revenues

Government of the Northwest Territories	75.2%
Government of Canada	6.9%
Other third party revenues	3.7%
Tuition fees	4.4%
Recoveries & Other	1.5%
Room & Board	1.7%
Interest	1.6%
Western Arctic Research Centre expansion	5.0%



Expenditures by Function

Education and training	36.3%
Student services	20.0%
Pooled services	9.5%
Community and extensions	13.8%
Aurora Research Institute	11.4%
Corporate services and administration	9.0%



BOARD CHAIR'S MESSAGE



Photo Credit: Angela Czowski

I am pleased to share my first message as Chair of the Board of Governors in this 2024–2025 Annual Report. It is an exciting and defining time as Aurora College moves toward becoming a polytechnic university, a transformation that will bring lasting benefits to Northerners, communities, and the territorial economy.

This transformation is about creating opportunity. Our programming will help graduates succeed in their chosen career paths and support them in building long-term futures here in the North. By aligning education with the needs of key Northern sectors, including resource development and remediation, health and social services, education, and technology, we are preparing students to meet the demands of a modern workforce and strengthen the communities they call home.

Partnerships are central to this vision. Working with Indigenous governments, industry, and other institutions will allow us to expand university offerings, leverage local expertise, and modernize campus and housing infrastructure across all three campuses. These collaborations will ensure the Polytechnic remains responsive to the needs of Northern residents and employers alike. When Aurora College becomes a polytechnic university, it will mark a new era of opportunity for our territory. Our graduates will make meaningful contributions to the economic and socio-economic wellbeing of the Northwest Territories. Their knowledge, innovation, and leadership will help shape a strong, sustainable future for generations to come.

Looking ahead, important work continues, including completing the accreditation process, finalizing the funding model, advancing infrastructure renewal, and refining curriculum planning to meet future workforce needs. With our strong Board of Governors united by a shared vision, and with dedicated staff and partners driving progress, Aurora College is well positioned to achieve its transformation and deliver on its vision of a truly Northern polytechnic university that serves the people and future of the Northwest Territories.

Kenny Ruptash
Chair, Board of Governors
Aurora College

PRESIDENT'S MESSAGE



As a northern post-secondary institute, I believe it is imperative that we recognize and acknowledge where we are, where we came from, and where we are headed - as an educational institute, as individuals, and as a community. Situating ourselves, in present, past, and future orientations, allows us to pay tribute to three important constructs of learning and living: people, place, and time (history), which guide us towards service that leads to a “a good life.”

The 21st century is an era of Reconciliation, Relationship Building, and Revitalization of Indigenous worldviews and cultures in the Northwest Territories (NWT), particularly at Aurora College. We must remember and respect the people of this land: the Elders, families, children, current and future students, and communities around us. We must also remember this place, the NWT; it is the Homeland of the Dene, Métis, Inuvialuit, and NWT Cree. Further, we must honour time and the history of the Indigenous peoples of this land, by grounding Aurora College's post-secondary policies, programs, and operations in the Indigenous ways of knowing, being, doing, and believing.

This holistic relational approach will be the focus of the recently formed Indigenous Knowledge Holders Council's (IKHC), the third entity of Aurora College's new tricameral governance structure. By working together with the Board of Governors and the Academic Council, the IKHC will ensure that the Indigenous Guiding Principles of respect, relationships, reciprocity, wellness, ceremony, and balance are the foundation of education and applied research through the development of their upcoming new legislated Framework and Implementation Plan. To guide their work, the IKHC has completed its first mandate – the Flowing Waters Framework 2025-2028 – with Board approval in June 2025. The Framework lays out the Indigenous Knowledge guiding principles, the IKHC priorities, and an aligned implementation plan.

As well, we must ensure that we celebrate equity, inclusion and respect within our college community. At Aurora College, we celebrate our differences and believe that our unique perspectives enhance our educational experience. I encourage every member of the Aurora College community to engage with one another, to listen, to learn, and to embrace the diversity that strengthens us. Together, we can create an environment where everyone feels they belong and can thrive during their Aurora College learning and living experiences. I am pleased to add that these are the principles that are advocated and promoted by Aurora College's newly formed Equity, Diversity, Inclusion, and Accessibility (EDIA) Committee.

In order for the new polytechnic university to serve the needs of the NWT, a northern focus is crucial for ensuring that higher education fosters Indigenous knowledge, innovation, self-determination, and culturally grounded pathways to acknowledge, honour, and balance Traditional Knowledge with Western Principles, while advancing knowledge, skills, and applied research.

Key in the work to prepare for transformation has been the focus on the current and future needs of Northern and Indigenous people. Improvements to student supports and the student experience, research and planning for new programming, reviewing organizational design, and much more are being viewed through an Indigenous lens - and asking the question “how will this improve opportunities for Northern and Indigenous residents and communities?” I believe our plans for future programming, such as the upcoming newly developed flagship programs, the Bachelor of Education and Bachelor of Social Work degrees will open doors to meaningful careers for many Northerners, as it has done in the last 30 years with our phenomenal first flagship program – the Bachelor of Science in Nursing program. In 2025, we also began introducing several Trades and Apprenticeship programs that will be rolled out over the next few academic years.

Progress continues to be made on our first “Made in the North” degree, organizational re-design, the institutional quality assurance evaluation process, and enhancements to program delivery modes. I am honoured to be able to share this proactive and positive journey as it progresses towards continuing to provide quality post-secondary education and applied research in the NWT.

Mársi, Kinanāskomitin, Thank you, Merci, Hąj', Quana, Qujannamiik, Quyanainni, Máhsı, Másı, and Mahsı.

*Dr. Angela James
President,
Aurora College*

FACTS, FIGURES & FINANCE

Students by School - Division

2024-2025	Aurora Campus		Thebacha Campus		North Slave Campus		Communities		Distance	
	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time
Continuing Education	62		63		909		91		52	
Developmental Studies	6	21	4	43	18	56	104	39		
Arts & Science			10	22						
Business & Leadership		10	2	24	1	35				3
Education					14	20			7	32
Health & Human Services					8	133	6		19	25
TAIT	13		178	75			30	2		
Total	81	31	257	164	950	244	231	41	78	60
Overall	112		421		1194		272		138	

Disclaimer on Student Headcount Statistics

The student headcount figures presented in this report are based on the following definitions:

- Full-time student: A student attending a minimum of 60% of a full course load as defined in the program outline, or a person with a permanent accommodation allowing them to take a minimum of 40% of the full course load.
- Part-time student: A student attending less than 60% of a full course load as defined in the program outline, or a person with a permanent accommodation attending less than 40% of the full course load.

Please note that the part-time category also includes students enrolled in short-term courses, which may vary in duration from less than a day to approximately eight weeks. These courses are counted as part-time for reporting purposes, even though they do not represent a traditional course load.

Apprenticeship Student Counts: For headcount reporting purposes, apprenticeship students are classified as full-time, even though their programs are typically 8 weeks.

Continuing Education Student Counts: In the 2024–2025 academic year, the Yellowknife North Slave Campus broadened its Continuing Education delivery model by introducing virtual courses accessible throughout the Northwest Territories. The data presented in this column reflects the combined totals for both virtual and in-person course offerings.

Number of Students by Campus

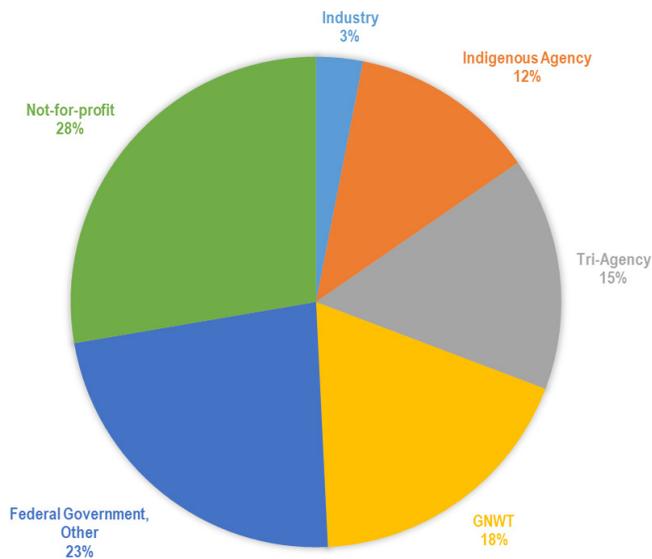
Campus / Year	2024-2025		2023-2024		2022-2023		2021-2022	
	Full Time	Part Time						
Aurora	31	68	31	249	39	193	35	119
Thebacha	164	257	130	299	113	413	111	385
Yellowknife North Slave	244	950	264	1015	182	268	266	179
Communities	42	231	68	427	48	441	31	317
Distance	60	78	35	107	2	20		
Total	541	1,584	528	2,097	384	1,335	443	1,000

NOTES:

1. Beginning in 2022-2023, distance students are counted in a separate category.
2. Part-time student counts include Continuing Education and short-course registrations.

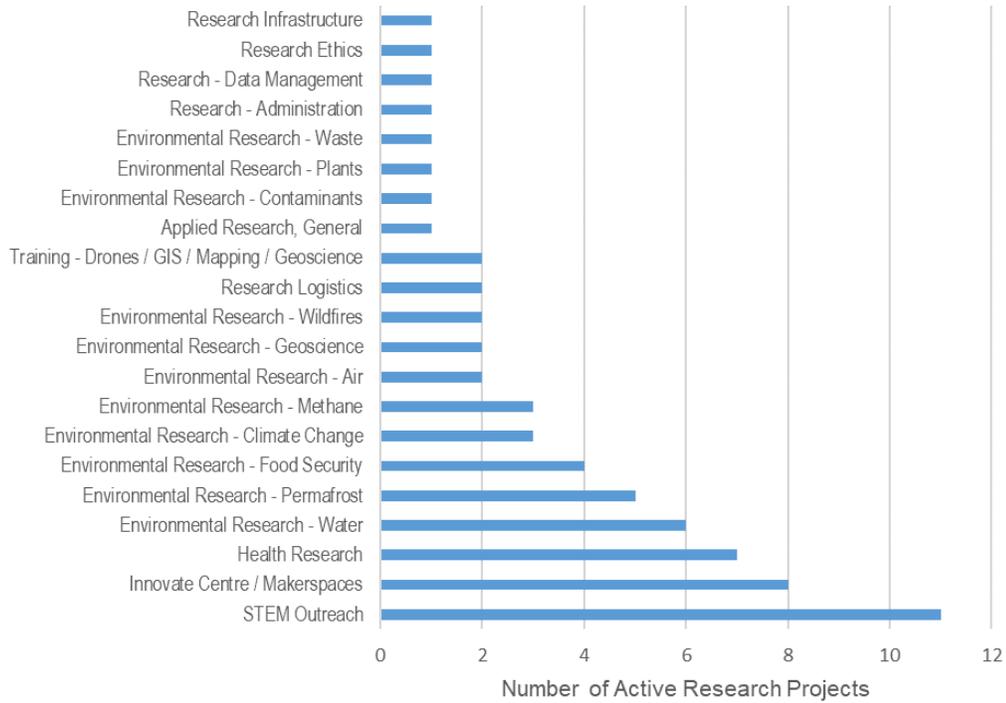
Research Projects 2024-2025

Comparison of 3rd-party Sponsor Types for Research Projects
July 2024 - June 2025



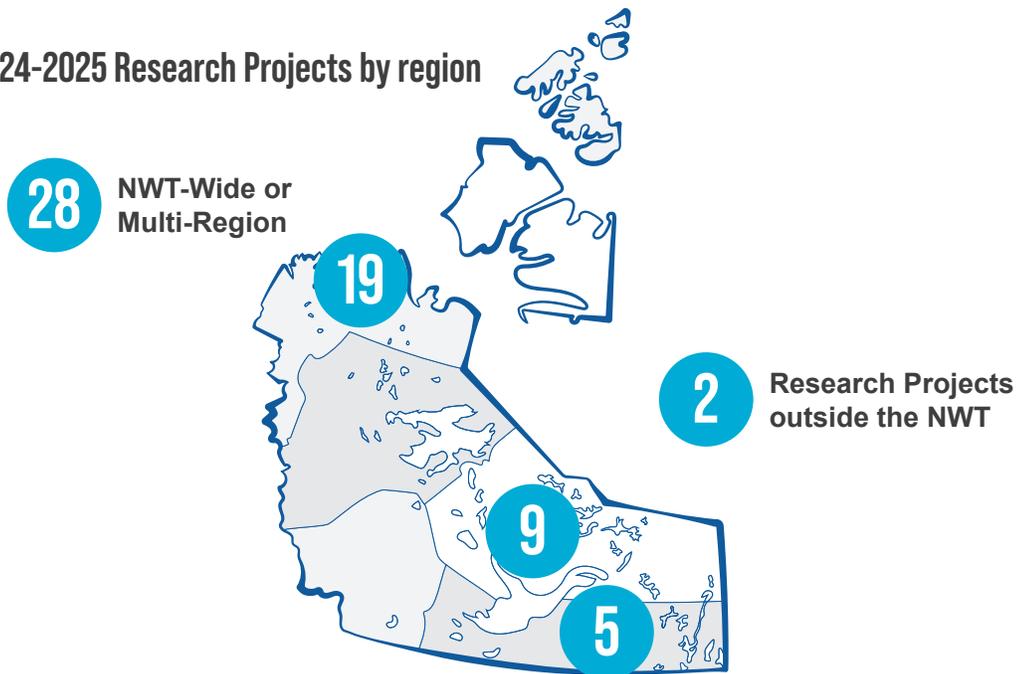
Relative amounts of third-party funding types that sponsored Aurora Research Institute's research and related projects. Ratios are for the number of project funding types.

Comparison of Research Project Categories July 2024 - June 2025



Generalized categories of Aurora Research Institute's active NWT research-related projects. Values are the numbers of active projects per category.

2024-2025 Research Projects by region



HIGHLIGHTS 2024-2025

Organizational Effectiveness

Transformation schedule update

Aurora College, in conjunction with the GNWT Department of Education, has completed the majority of more than 80 projects initially identified as necessary for the transformation to a polytechnic university. The remaining projects are primarily complex, multi-year undertakings, such as completing the institutional review and quality assurance process with Campus Alberta Quality Council (CAQC), working with the GNWT to develop a sustainable funding model, and finalizing legislation to establish the polytechnic university (NWT Legislative Assembly). It is anticipated that all of the major projects will be completed in time to launch the polytechnic university in fall 2027.

Update on the Campus Alberta Quality Council quality assurance process

During the 2024–2025 reporting year, Aurora College made significant progress toward achieving polytechnic university status under the Post-Secondary Education Act. Following the completion and approval of the Institutional Self-Study and accompanying White Paper, Aurora College and the Minister of Education, Culture and Employment formally submitted both documents to the Campus Alberta Quality Council (CAQC) in April 2025. The submission included the College’s first proposed “Made-in-the-North” degree, the Bachelor of Business Administration with an Indigenous Leadership and Governance Focus.

Throughout spring 2025, Aurora College worked closely with CAQC in preparation for an upcoming organizational evaluation site visit. In June 2025, staff and leadership participated in site-visit preparatory sessions “dress rehearsals” in Fort Smith and Yellowknife. By July 2025, CAQC confirmed that the Institutional Self-Study was received positively, and that site-visit planning could proceed.

The CAQC organizational evaluation will take place in December 2025, at both Yellowknife North Slave Campus and Thebacha Campus in Fort Smith. CAQC will assess Aurora College’s readiness to become a degree granting polytechnic university, which will deliver and sustain high-quality degree programs. This milestone represents a critical step toward the College’s transformation into a polytechnic university serving the people of the Northwest Territories.

Organizational Design status

The Organizational Redesign project contract was taken over by Aurora College leadership in July 2024 when the contract with KPMG ended. Organizational redesign is a requirement of the quality assurance and accreditation process, and the new structure will be one that supports a successful northern post-secondary institution. Work on the project was delayed due to a number of issues; implementation is now expected for the 2026-2027 academic year.

Made in the North Degree determined

In June 2025 the Board of Governors approved the first made-in-the-north degree would be a Bachelor of Business Administration with a focus in Indigenous Governance and Leadership. Work is underway to develop the curriculum. The four-year degree is planned to be offered in fall 2028, pending its program evaluation timeline. Implementing the degree is part of the accreditation process to become a polytechnic university

Flowing Waters Framework – IKHC

The Indigenous Knowledge Holders Council (IKHC) released its first Framework document – Flowing Waters Framework – which will guide the Council’s work from July 2025 through to June 2028 and will be implemented over the next three academic years. The document highlights the Indigenous Knowledge (IK) Guiding Principles and the priorities of IKHC, identifies the current council governance, and provides an implementation infographic to illustrate IKHC’s short, medium, and long-term goals during the 2025 to 2028 timeframe.

IKHC’s key responsibility is to guide Aurora College in its Reconciliation journey by providing the necessary wisdom to weave Indigenous ways of knowing, doing, being, and believing into policies, programs, and operations, while also building stronger relationships with students, faculty, staff, and community. Priorities reflect the Indigenous Knowledge guiding principles and a desire to be rooted in a broad, conceptual simplicity that aligns with ‘four’ as a sacred number, for a variety of reasons, and on ways of knowing, doing, being and believing through metaphor and story. The thirteen members are Northwest Territories residents of Dene, Inuvialuit, Métis, and Cree ancestry from across the territory who have been involved in leadership and education, as well as in revitalizing Indigenous languages, cultures, and traditions.

New Board of Governors Chair

In May 2025, Kenny Ruptash was appointed to the Board of Governors for a three-year term and named the new chairperson. A long-time Northerner and respected leader in governance and industry, he brings more than two decades of private and public sector experience to Aurora College, including roles on the boards of financial institutions, economic development corporations, and publicly traded companies. Mr. Ruptash’s leadership will help the Board of Governors strengthen Aurora College’s independent governance model, while ensuring delivery on the core commitments of: expanding high quality academic programming, launching the first made-in-the-north degree, advancing applied research, improving infrastructure, and enhancing access to education, training and research opportunities across all regions of the Northwest Territories.

Mandate Agreement 2025-2028 signed

The Government of the Northwest Territories and Aurora College signed the 2025-2028 Aurora College Mandate Agreement, which sets out the strategic priorities and the scope of activities to be undertaken by the College. The agreement’s overarching priority is the transformation of Aurora College to a polytechnic university; the remaining steps in the transformation process are identified in the agreement’s implementation plan. The agreement supports the 2027 launch of the new polytechnic university, which will create a number of benefits for residents and communities. Significant progress has been made to date, with a few major steps remaining. These include the institutional quality assurance process which to review the College’s readiness to deliver

and sustain high quality degree programs and introducing the first-degree program to be fully developed and delivered by the polytechnic university. The shared strategic priorities of the 2025-2028 Aurora College Mandate Agreement include: transformation to a polytechnic university, strengthening governance, improving infrastructure, ensuring academic and research excellence, focusing on being learning centred; enhancing connections, and organizational effectiveness.

Academic upgrading delivery model revamped

Due to steadily declining enrolment and completion rates, coupled with rising costs, the Board of Governors made the unanimous decision to close all Community Learning Centres (CLCs) as of June 30, 2025. The decision was made that the CLCs were no longer adequately meeting the needs of learners and communities and were no longer a sustainable or effective model to deliver academic upgrading. In order to deliver a greater scope of academic upgrading more broadly across the NWT, the College made the move to offer most academic upgrading courses both in person through campuses and online. Demand has steadily increased for higher level upgrading courses and for courses that are prerequisites for admission to post-secondary and trades programs, and more learners were interested in accessing the higher-level courses in their home communities. The combination of campus-based in-person and online courses provides more learners with access to the upgrading courses that require subject-matter specialist instructors. Discussions will continue with Indigenous governments, communities, and training partners to explore other potential options for additional community programming.

General Studies - path towards Bachelors of Social Work and Education

The General Studies Diploma will be the common first two years of undergraduate study for the Bachelor of Education (BEd) and Bachelor of Social Work (BSW) programs. It will prepare students to enter the BEd and BSW in their third year of study. Aurora College is also working to secure transfer agreements with other institutions to recognize credits earned through the program. General Studies will also be a practical option for students looking to begin university who have not yet chosen an academic field of focus or wish to begin their university career journey close to home. Students in General Studies will be able to take a variety of courses in different areas of scholarship. The first intake of students will be Fall 2025. Student who achieve the required grade point average and prerequisites can apply to enter the third year of the Bachelor of Education or Bachelor of Social Work at Aurora College. Aurora College is also working on direct entry pathways for students who already meet the BEd and BSW entrance requirements. The BEd and BSW programs will be delivered in partnership with another post-secondary institution. It is anticipated the announcement on partnerships will be made in late 2025, and students will have 60 credits to transfer to either of the two degrees at Aurora College in Fall 2027.

Research Plan helps better integrate research and academics

To better link research and academic programs at Aurora College, the new Research Plan – which replaces the expiring Aurora Research Institute Strategic Plan – complements and supports the College's Academic Plan. This change advances the role of research at Aurora College, will help guide the process of building applied research into the College's next strategic plan, and prioritizes research as an integral part of the education and training mission of the College.

Board Chair receives national award

Board of Governors Chair Joseph Handley was presented with the prestigious Symon's Medal in October 2024. Handley, who was Premier of the Northwest Territories 2003-2007, was one of four former premiers honoured: Christy Clark of British Columbia, Dr. Philippe Couillard of Quebec and Frank McKenna of New Brunswick.

The Symons Medal, presented by the Confederation Centre of the Arts, recognizes individuals who have made an exceptional contribution to Canadian life. The annual medal presentation and associated lecture by medalists offer a national platform for eminent Canadians to discuss the nation's current state and prospects using themes related to their professional pursuits. Traditionally, the medal is presented to one person; in celebration of the award's twentieth anniversary and the 160th anniversary of the Charlottetown Accord, the four 2024 recipients will each give a short lecture and then join a panel discussion. Past recipients of the Symons medal include Senator Murray Sinclair, His Majesty King Charles III, Governors General Mary Simon and David Johnston, former Chief Justice of Canada Beverley McLachlin, as well as numerous prime ministers, premiers and other well-known Canadians.



Academic and Research Excellence

30 years of Nursing Education

In 2024-2025, Aurora College marked 30 years of delivering Northern nursing education. Legislation was updated in 1994 to allow nurses graduating from Aurora College to become registered nurses in the NWT, so students no longer had to leave the territory to pursue nursing education. Originally a two-year diploma, the four-year Bachelor of Science in Nursing (BSN) was first offered at Aurora College in 2002-2003, in partnership with the University of Victoria. Nearly 400 students have graduated from the BSN and its predecessor. In addition, the College has also offered a Practical Nurse Diploma and a Master of Nursing – Nurse Practitioner. Aurora College's Bachelor of Science in Nursing focussed on preparing graduates to understand and thrive in northern, rural, and Indigenous communities and health care settings.

Seven new trades programs planned

Aurora College is developing seven new trades and apprenticeship programs to be delivered at Thebacha Campus. The programs are part of the College's commitment to enhancing trades education opportunities in the North and addressing critical labour market needs. The new programs are being rolled out in 2025-2026 and 2026-2027. Programs include Fundamentals of Mechanics, Fundamentals of Pipe Trades, Fundamentals of Welding, Automotive Service Technician Apprenticeship Level 1 and Level 2, Plumbing Apprenticeship Level 2, and Heavy Equipment Technician Apprenticeship Level 3 (Off Road). The College is also upgrading the existing apprenticeship Carpentry Levels 1-4, Plumber Levels 1-2, and Electrician Levels 1-3 programs to equip facilities and students with the latest tools and technology to ensure they receive industry-standard training. Funding for the new programs and equipment is through a \$625,018 grant from the Canadian Apprenticeship Strategy's Union Training and Innovation Program (UTIP) – Investments in Training Equipment Stream. UTIP is part of the Canadian Apprenticeship Strategy's response to the skilled trades workforce's most pressing needs, including addressing barriers to successful entering skilled trades, addressing the housing crisis, and increasing net-zero construction to help fuel economic growth.

Distance Delivery model update

Distance delivery options continued to expand in 2024-2025. Students in two programs – Personal Support Worker and Early Learning and Child Care – are able to complete all theory courses online from their home community, and many are able to arrange practicums in their communities as well. Since 2021, more than 100 distance students have graduated from the two programs. Business Administration, Office Administration, and Academic Upgrading also added more online distance options in 2024-2025. In 2025-2026, additional, higher-level academic upgrading (Adult Literacy and Basic Education – ALBE) courses will be offered online, and the new General Studies Diploma will be offered both online and in person. Demand for online courses and programs has increased as more students are preferring to stay in their home communities while pursuing post-secondary education.

Office of Research Services

The Office of Research Services (ORS) continues to streamline administrative operations while pursuing additional grants and funding for projects. The first research plan, with metrics, was completed and data will start being collected in 2025-2026. After several construction delays, the Western Arctic Research Centre warehouse is expected to be completed by spring 2026. The South Slave Research Centre is in the process of developing a growing facility at Thebacha Campus; the projected start date is in 2026 or 2027, depending upon funding.

	TOTAL	VALUE
Research Project Proposals Submitted	45	\$11,876,274
Active Research Projects ¹	58	\$13,050,565 ⁴
Research Projects Extended ²	6	\$3,917,504
Research Projects Completed ³	24	\$1,535,530

NOTES: The highlighted cells are those values that were presented in the 2023-2024 AC Annual Report.

1. Active research projects during the period of July 1, 2024 to June 30, 2025. These include multi-year projects funded before or during fiscal year 2024-2025 and still active as of June 30, 2025. The value represents the sum of the total cash value of active projects during the entire life of the project.
2. These are the total number and cash value of projects that were supposed to end before June 30, 2025 but were extended beyond June 30, 2025.
3. Completed during FY 2024-2025.
4. In the 2023-2024 Annual report, \$153,826 in-kind contributions were included in this value of active research projects. The 2024-2025 value does not include in-kind support.

\$347,683 for Research and Innovation projects

The Natural Sciences and Engineering Research Council (NSERC) awarded Aurora College two grants totalling \$347,683. Part of Canada's Applied Research and Technology Partnership (ARTI), the funds will support ground-breaking research and innovation projects, reinforcing Aurora College's commitment to addressing critical issues in the Western Arctic and enhancing community engagement through applied research and training. \$152,140 will be used to explore how Remote Piloted Aircraft Systems (RPAS) can be used to measure methane emissions in the Western Arctic. The aircraft systems can generate precise measurements of methane levels in the lower atmosphere, increasing the accuracy of data and giving decision-makers a better picture of how climate change is affecting the NWT. \$195,543 will support the expansion of the Northwest Territories Makerspace Ecosystem. The funds will go towards micro-manufacturing equipment, including direct-to-film printers, heat presses, laser engravers, laptops and Adobe design software licences. These resources will be packaged into community kits that will rotate among Makerspaces in small NWT communities. The project aims to foster creativity, innovation and small business development by providing artists, craftspeople and community members with access to state-of-the-art technology and training. The Makerspace Ecosystem has already demonstrated success in merging traditional Indigenous and northern methods with modern technologies, leading to increased demand for cultural products and growth in the regional arts and crafts economic sector.

\$1.5 Million Mobilize grant to expand applied research

Aurora College received \$1.5 million over five years through the Tri-Agencies' CCI program for a Mobilize grant, administered by the Natural Sciences Engineering and Research Council (NSERC). The funding is to provide flexible, targeted funding for the college's applied research programs aimed at expanding faculty engagement, student training and community innovations.

In addition to the research capacity, the grant supports partnerships with local and Indigenous communities, expanding applied research initiatives that explore the needs of NWT residents and communities, in areas such as resource extraction and innovation. The grant will allow the College to expand applied research that builds partnerships and knowledge mobilization, that drives sustainable development, and prepares a diverse skilled workforce for the future.

This funding will assist Aurora College to expand and enhance northern applied research programs that foster innovation, build local research capacity, and increase applied research opportunities for faculty, students and partners. Funds will be used to develop new applied research projects and improve existing ones, offer students valuable experiential learning opportunities in research alongside faculty, hire additional research staff, and cover some indirect research costs in shared projects with communities. New opportunities for students will include awards and paid research opportunities to students annually, beginning in the 2025-2026 academic year. In addition to supporting students, the grant will allow the college to provide release time to faculty to engage in research activities. The grant establishes a Partnership Development Fund and a Knowledge Mobilization Fund to further collaborative research with northern and Indigenous organizations and partners. A key aim of both Funds will be to ensure research addresses regional priorities, with special focus on building Indigenous capacity and sustainable development.

Alumni honoured with NWT Premier's Awards

Two Aurora College alumni were recipients of the 2024-2025 NWT Premier's Awards for Excellence. Kristen Tanche, Social Work Diploma, received the Emerging Indigenous Leader Award. Kristen is an inspiring leader in Indigenous health and wellness, known for her trauma-informed, culturally grounded approach to community healing and her advocacy for land-based learning and youth empowerment. Community Health Representative graduate Rena Chapple was recognized for Individual Excellence. She has shown remarkable dedication to her community of Tulit'a, creating innovative programs such as Elders in Motion and Nutrition Bingo, organizing the annual Elders' Christmas Party, and fostering intergenerational connections that promote healthy living and community wellness.

Advanced Degree and Post-graduate credentials obtained

Professional development is a key component in the success of any post-secondary institution. The following member of the Aurora College team earned advanced degrees and credentials: **Heather McCagg-Nystrom**, Vice President, Community & Extensions: Doctor of Education (Educational Leadership), University of Western Ontario, London, ON.

College team members earn credentials

Clara Marshall (nee Omilgoituk), Library Technician: Office Administration Diploma, Aurora College, Inuvik. Valedictorian, Aurora Campus; Town of Inuvik Award



Listing of academic publications

Peer-reviewed (published)

1. Bott, G., & Moffitt, P. (2025). "Gaining Perspective": A photovoice study of a circumpolar experience for northern Canadian nursing students in northern Norway. (2025). *Quality Advancement in Nursing Education*, 11(2). <https://doi.org/10.17483/k4sfnp82>
2. Coleman, K., Palmer, M.J. Quinton, W., Thienpont, J., Korosi, J.B. 2025. Spatiotemporal variability in chromophoric dissolved organic carbon in small, shallow lakes from discontinuous permafrost peatlands (Taiga Plains, Northwest Territories, Canada). *Canadian Journal of Fisheries and Aquatic Sciences*, <https://doi.org/10.1139/cjfas-2024-0339>
3. McHale, S., Jamieson, H.E., Palmer, M.J., Castillo, A., Koch, I. 2025. Characterisation of mineral forms of arsenic in garden soils from a historic gold mining region. *Science of the Total Environment*, 975. <https://doi.org/10.1016/j.scitotenv.2025.179275>
4. Palmer, M.J., Chételat, J., McClelland, C., Daly, S., Jamieson, H.E. 2025. Archived government correspondence reveals extreme arsenic pollution of local waterbodies from gold mining at Yellowknife, NT prior to environmental regulation. *FACETS*. <http://dx.doi.org/10.1139/facets-2024-0349>
5. Rolland, A., Palmer, M.J., Chételat, J., Amyot, M., and Rosabal, M. 2025. Subcellular partitioning of trace elements is related to metal ecotoxicological classes in liver of fish (*Esox lucius*; *Coregonus clupeaformis*) from Yellowknife area (Northwest Territories, Canada). *Toxics*, 13(5), 410 <https://doi.org/10.3390/toxics13050410>
6. Sedgwick, M., Oosterbroek, T., & Durnford, K.L. (2025). Preceptorship in rural and remote Canada (pp.78-96). In M. Sedgwick & K.D. McCullough (Eds.), *Preceptorship in Canadian nursing education*. CASN.

Peer-reviewed (submitted and in review)

7. Holmboe, C.M.H., T. Riis, X. Han, A. Frossard, A.M. Romani, J. B. Kjær, J. L. Tank, P. Giménez-Grau, E. Hille, L. P. D'Acqui, N. Catalán, A. Pastor. Spatial and Temporal Variability of Microbial Nitrogen Cycling Genes in Arctic Streams. *Global Biogeochemical Cycles*
8. Little, A., Palmer, M.J., Amyot, M., Korosi, J.B. Submitted. Under-ice ecological and biogeochemical dynamics at the onset spring thaw in four arsenic-contaminated lakes. *Journal of Geophysical Research – Biogeosciences*, June 2025.
9. Qureshi, M.U.A, I.Ebtehaj, P.Parsapour-Moghaddam, E.Hille, A.S. Jones, H.Bonakdari. AI-Driven Smart Hydrometry for Scalable River Monitoring: The Ottawa River Case Study. *Journal of Hydrology*

Reports

10. Anguvigaq. 2025. Inuit Stewardship of Eastern Hudson Bay Beluga: Public Report. Project conducted and report prepared for the Anguvigaq. 42 pp. Mapping acknowledgement on page 3.
11. Castillo, A., McHale, S., Koch, I., Palmer, M.J., Beauchemin, D., Jamieson, H.E. 2025. Yellowknife Garden Metals Study, Part 1: Concentrations of arsenic in garden soil and vegetables. Final Report prepared for Giant Mine Remediation Team. 52 pp.
12. Nunatsiavut Government. 2025. Nunatsiavut Land Use, Knowledge and Connection to Place: 1997/98 to 2024/25. 233 pp. Nunatsiavut Government, Nain, NL. 2 Mapping acknowledgement on page iv.
13. Ferguson, C., A. Mohammed. 2025. Field Report 2025 Methane Data Collection. 13 pp.
14. Ferguson, C., A. Mohammed. 2025. Final Data Report for Anguvigaq Beluga Project from ARI. 2 pp.
15. Ferguson, C., A. Mohammed. 2025. Nunatsiavut Government Technical Data and Mapping Report from ARI. 18 pp.
16. Ferguson, C. 2025. Final Project Report - March 2025: ECC - 2023-032024 - Mapping Sensitive Permafrost Terrain around Beaufort Delta communities and across the western Arctic. 16 pp.
17. Hille, E., M. Lafreniere, S. Kokelj. 2025. Towards Characterizing the response of water quality to regional variability in permafrost thaw. *Submitted to PermafrostNet*. Available here: <https://www.permafrostnet.ca/resources/project-summaries/>.
18. Lennie, H., T. Ensom, J. Humphries, S. Kokelj, K. Karunaratne, K. 2025. Inuvialuit Land Administration Permafrost Workshop Report, February 24-27, 2025, Inuvik, Northwest Territories, Canada. 32 pp.

Presentations

19. February 20, 2025. Paci, C. *The Value of Applied Research in the North*. Grow: **NWT Territorial Agrifood Association** meeting, Yellowknife, NT.
20. February 2025. Hille, E. C. Ferguson, J. Humphries. *Permafrost Research at the Aurora Research Institute*. **Inuvialuit Land Administration** Permafrost Workshop, Inuvik, NT.
21. April 2025. Palmer, MJ. *Summary of environmental impacts and recovery from mining pollution in the Yellowknife area*. **Alternatives North**, Yellowknife, NT.
22. April 2025. Palmer, MJ. *Summary of environmental impacts and recovery from mining pollution in the Yellowknife area*. **North Slave Métis Alliance**, Yellowknife, NT.
23. May 12, 2025. Paci, C., J. Shirley, D. Callander. *Building Research Capacity in Inuit Nunangat, Denendeh, and Yukon Through Collaboration*. **CARA National Conference 2025**, (virtual) Charlottetown, PEI.
24. June 5, 2025. Mahdianpari, M., C. Ferguson, G. Giff. *EO-Driven Insights for Advancing Arctic Wetland and Lake Methane Emissions (EOWetMet): Progress Report 1*. **C-CORE, European Space Agency**, (virtual) Halifax, NS.
25. June 25, 2025. Paci, C. College and Research Update for *Inuvik Satellite Station Facility*. **ISSF Management** meeting, Inuvik (Western Arctic Research Center), NT.

26. July 25, 2025. Ferguson, C., H. Wheeler. *Drone Workshop – Beavers and Beyond*. **Joint Secretariat, Imaryuk Monitors, Cambridge University, Anglia Ruskin University**, virtual and Inuvik, NT.
27. July 30, 2025. Paci, C. *Life in a northern town: food, culture and healing*. **Institute for Circumpolar Health Research**, virtual webinar, Yellowknife, NT.
28. August 2025. Hille, E. *Climate Change Research at the Aurora Research Institute*. **Tuktoyaktuk Hunters and Trappers Committee**, Tuktoyaktuk, NT.
29. August 11, 2025. Paci, C. *Arctic Economy and Business Development*, **University of the Arctic**, virtual webinar panel presentation, Yellowknife, NT.
30. October 2025. Palmer, M.J., C. Earnshaw-Osler, E. Devoie, D. McLagan, H.E. Jamieson. *Fire and Metals: How wildfire changes the transport and nature of metals*. **Tłıchǫ Knowledge Centre Annual Meeting**, Whati, NT.



Learning Centred

Five year federal investment to expand Personal Support Worker education

The Government of Canada announced approximately \$3.2 million over five years to expand and enhance Aurora College's Personal Support Worker (PSW) Certificate program. The funding is part of the federal Working Together to Improve Health Care for Canadians plan. With the funding, the College is increasing access both in person and through blended distance learning. Part-time in-person courses will be offered in Fort Smith, Inuvik and Behchokò, while the number of distance courses and seats will increase. The funding will allow Aurora College to educate more Personal Support Workers across the NWT at a time where they are critically needed. Increasing the number of PSWs will strengthen the northern health care workforce and safeguard the quality of care for vulnerable populations. Many distance PSW students are unable to attend the full-time in-person program in Yellowknife due to family and employment commitments. Since 2021, the distance program has resulted in nearly 50 graduates from the Beaufort Delta, Sahtu, Tłıchq and South Slave region, while nearly 250 students have graduated from the in-person, onsite PSW certificate program, since it was introduced in 2008.

New articulation agreement with Lethbridge Polytechnic

Recent graduates of the Environment and Natural Resources Technology Diploma program (ENRTP) have a new pathway to advance their education after Aurora College. A new articulation (transfer) agreement with Lethbridge Polytechnic allows for a block transfer of 60 credits towards their Bachelor of Ecosystem Management. The agreement applies specifically to students who graduated from Aurora College in 2021 or later, but earlier graduates can be assessed for transfers on an individual basis. Students applying for the block transfer must meet Lethbridge Polytechnic's admission requirements. ENRTP graduates are also eligible for block transfers into the Bachelor of Science – Environmental Science with University of Lethbridge. Students now have more options with course-course transfer agreements into two Bachelor of Science programs with University of Northern British Columbia – Forest Ecology & Management, and Wildlife and Fisheries, as well as a Bachelor of Science – Northern Environmental and Conservation Sciences with Yukon University.

Youth Field Course in Environmental Science at Tsu Lake

In summer 2024, seven high school students in Grades 11 and 12 from across Northwest Territories took part in a youth field course at Tsu Lake, a fly-in remote camp 60 km north of Fort Smith that is run by Aurora College. The Environment and Natural Resources Technology Program (ENRTP) instructors spent a week introducing students to fisheries, benthics, local flora, geology, wildfire ecology, and Traditional skills and knowledge from local Elder Louis Beaulieu. The combination of hands-on and theoretical learning was designed to reflect the teaching style in ENRTP and at the program's multi-season field camps and to encourage interest in the environmental sciences field. The students were eligible to earn both college and high school credits upon completion. Corrine Smith, a Grade 12 student from Hay River, noted that the instructors' enthusiasm and participation in activities made the learning more effective: "Working in the field also changed my perspective on how a teacher must teach. The instructors at the course were engaging and often took part in the activities they were helping us to learn. This showed their interest in the topics they oversaw and how they wanted us to succeed."

Supporting Northern applied research by students, faculty and staff

During 2024-2025, Aurora College set aside \$60,000 in research funding for staff, faculty and students through the launch of the Internal Grants and Awards program. The internal research funding is a significant shift from the established practice of funding external researchers, which has been in place since 1995. Under the new program, the College is taking meaningful steps to grow applied research capacity across the Northwest Territories. The new, competitive program is designed to support applied research initiatives led by Aurora College staff, faculty and students in collaboration with community partners, focusing on critical northern issues such as climate change, Indigenous knowledge, and economic development.

The **Aurora College Internal Grants and Awards recipients were:**

- **Bryce Olson** (Instructor, Environment and Natural Resources Technology, Thebacha Campus): **\$10,000 Start-up Grant** to purchase a “Spectrophotometer for Water Quality Monitoring.” The funding will enable Aurora College to acquire essential equipment for water quality monitoring and to develop capacity of staff, faculty, students and community collaborators on how to use the equipment.
- **Bryce Olson: \$20,000 Student Research Award** for “Development of Remotely Operated Drone System.” The award supports the salary for an Environment and Natural Resources Technology student at Thebacha Campus to develop the system.
- **Mike Palmer** (Research Manager, North Slave Research Centre, Yellowknife): **\$10,000 Research Assistant Grant** for “Assessing Climate Change Effects to Legacy Mining Landscapes in Northern Canada.” The funding supports training a recent graduate to assist ongoing research on climate change impacts on Yellowknife-area lakes.
- **Linh Nguyen** (Program Head, Environment and Natural Resources Technology, Thebacha Campus): **\$10,000 Research Assistant Grant** for “Collaborative Approaches to Ecosystem Conservation and Resource Management in Northern Communities.” The funding enables hiring a recent graduate to contribute to diverse environmental monitoring and resource management research projects.

\$2.283 million, five-year funding to support Practical Nurse education

With a \$2.283 million multi-year funding commitment through the NWT Department of Education, Culture and Employment, Aurora College will continue to offer the Practical Nurse Diploma at Yellowknife North Slave Campus until 2029. The funding will support two intakes of the two-year program, in fall 2025 and fall 2027. The College is also developing several first-year distance courses to expand the Practical Nurse programming to students who live outside of Yellowknife so some of the program can be accessed from home.

Since 2018, Aurora College has been able to offer the Practical Nurse Diploma every two years through contributions agreements with the Inuvialuit Regional Corporation (2018-2020) and the NWT Health and Social Authority (2020-2025). Since the 1980s, Aurora College has periodically delivered Practical Nurse education based on the availability of third-party funding.

Upon successful completion of the program, graduates are eligible to write the national licensing exam to be Licensed Practical Nurses (LPNs). Students are also eligible to apply for licensure with the College and Association of Nurses of the Northwest Territories and Nunavut (CANNN) and to work as Licensed Practical Nurses (LPNs). Supporting Practical Nurse education enhances the northern workforce and the sustainability of the healthcare system, and optimizes the scope of practice within the nursing profession.

School of Health and Human Services: Northern Health Research Day

A total of 24 projects completed by fourth year Bachelor of Science in Nursing (BSN) students were featured at the annual Northern Health Research Day in December. The event showcases major research projects completed by the students on topics in three categories: Access to Care and Equity in the Northwest Territories, Healthcare Workforce Development and Retention, and Innovation and Holistic Care Approaches. Northern Health Research Day was supported by Hotii ts'eeda: NWT SPOR SUPPORT Unit and Tłıchq̓ Government, as well as the Institute of Circumpolar Health Research, NWT & NU Lotteries, Northwest Territories Health and Social Services Authority and the Hay River Health Authority for Northern Health Research Day.

De Beers Group funds bursaries for distance Early Learning and Child Care

As part of a multi-year commitment, De Beers Canada has provided ten bursaries for NWT graduates of the Early Learning and Child Care (ELCC) program who studied by distance. In 2022, De Beers' Gahcho Kué Mine furthered this commitment by pledging to provide up to 12 Academic Achievement Bursaries of \$2,000 each year until the bursary program concludes in 2030. The awards are presented to top-performing NWT students who complete their ELCC certificate or diploma through distance learning. The financial support is intended to assist students working in childcare or as classroom assistants as they balance their job responsibilities with the demands of obtaining post-secondary education.



Connections

\$540,000 for STEM Outreach in the NWT

Aurora College was awarded \$540,000 over three years by Environment and Climate Change Canada (ECCC) to provide culturally-relevant opportunities for students and youth to learn about climate change and its impacts on the NWT. The project – On-the-Ground Year-Round: Hands-On STEM Outreach for NWT Youth and Educators will be delivered by Aurora Research Institute’s STEM Outreach team, and will help grow capacity to meet the increasing demand for programming, training, and support across the territory. Opportunities for youth to engage in hands-on scientific learning are limited in the NWT, and consequently, northern youth pursue STEM (science, technology, engineering, math) careers at a lower rate than their southern counterparts.

STEM Outreach team wins NSERC PromoScience organization award

The STEM Outreach team was recognized for outstanding contribution to the promotion of science in Canada, receiving \$25,000 for the national NSERC Award for Science Promotion 2024. The award honours a group or individual that encourages popular interest in science or in developing science abilities.

Actua grant of \$140,000 supports expansion of STEM outreach

Aurora College’s Science, Technology, Engineering and Math (STEM) Outreach program received a \$140,000 contribution from Actua to support and expand STEM programming and outreach activities across the Northwest Territories. The award will create an Outreach Technician position in Inuvik, providing opportunities for more local engagement and community-led STEM initiatives. The Actua funding will help Aurora College reach more than 6,000 youth and 100 educators in 20 communities through events, classroom activities and STEM professional development sessions for teachers. In addition to classroom-based activities, the STEM Outreach team offers accessible, year-round STEM engagement through partnerships with local community groups and initiatives, such as the Inuvik Coding and Robotics Club, the Fort Smith TinkerLab and land-based programming.

Research Support Funding grants

In a significant boost to Northern research, Aurora College, Hotii ts’eeda, and the Institute of Circumpolar Health Research (ICHR) were collectively awarded \$1,006,828 in funding from the Research Support Fund (RSF) for the 2024-2025 fiscal year. This allocation comprises \$598,410 for Hotii ts’eeda, \$337,025 for Aurora College, and \$71,393 for ICHR. The federal Research Support Fund plays a vital role in strengthening Canadian post-secondary institutions by providing essential financial support to cover various research-related costs that are not fully covered by general research funding. These costs include maintaining state-of-the-art laboratories and equipment, as well as offering research management and administrative support. Aurora College, in partnership with research affiliates Hotii ts’eeda and ICHR, has been instrumental in securing RSF grants. The collaborative partnerships, established in 2018 with Hotii ts’eeda and in September 2020 with ICHR, have facilitated access to RSF resources, significantly enhancing local research infrastructure and capabilities.

Aurora College President first in NWT appointed to SSHRC Governing Council

Dr. Angela James, President of Aurora College, was appointed to sit on the Governing Council of the Social Sciences and Humanities Research Council (SSHRC), one of the three major research funding bodies in Canada. It is the first time a member has been appointed from the Northwest Territories; all members are appointed by the federal government. SSHRC's governing council has the mandate to advise the president of SSHRC on strategy, risk management, performance management and stakeholder relations, with the goal of ensuring SSHRC's priorities and programs support high-quality research, training and knowledge mobilization, and enable a strong, vibrant research community in the social sciences and humanities. The council controls a budget of more than \$1 billion annually that supports research, researchers and training.

Seniors' Health and Wellness supported by De Beers Group

Funding for three projects with the School of Health and Human Services were continued through a \$450,000 multi-year contribution from De Beers Group. To support the promotion of seniors' health and wellness, Aurora College has received \$300,000 for Year 1 (2024) and Year 2 (2025). The Year 3 (2026) contribution is in progress. The three projects undertaken in 2024-2025 are Elders in Motion, Indigenous Cultural Practices Advisors, and Practicum Bursaries. Functional Fitness (Elders in Motion) training was offered in Yellowknife and Behchokò by NWT Recreation and Parks Association, which drew 70 participants, including students in the Personal Support Worker and Bachelor of Science in Nursing programs. The students used their new knowledge with long term care home residents in those communities.

To help prepare students to be health care providers working with Indigenous persons and communities and to provide Indigenous perspectives on health and healing, the School of Health and Human Services hired two Indigenous Cultural Practices Advisors (ICPA). The ICPAs led multiple classroom and on-the-land sessions, covering topics such as Dene Laws, Indigenous Spirituality and Health Care, Traditional Medicines, Historical and Generational Trauma, Loss and Grief, Importance of Food and the Land, cultural activities, Traditional Knowledge, and more. In order to expand students' clinical practice experience, the De Beers Group funding supports a number of Practicum Bursaries which help offset travel and living expenses for practicums at health care facilities outside of Yellowknife. A total of 13 Practicum Bursaries were awarded during the winter semester practicums and seven for the spring semester. Practicums took place in Inuvik, Hay River, Fort Smith, Deline, Fort Providence, and Behchokò, and are available to students in the BSN, Practical Nurse and Personal Support Worker programs.

Makerspace Ecosystem

The Makerspace Ecosystem started as a partnership between CanNor, the Government of the Northwest Territories (Department of Industry, Tourism and Innovation), and Aurora College through Aurora Research Institute. During 2024-2025, more than 50 workshops, events and demonstrations were held in five communities. Of special note is a series of workshops over three weeks in Aklavik that was a partnership with the Gwich'in Tribal Council and Aklavik Community Corporation. The goals of the Makerspace Ecosystem at Aurora College has been development of community partnerships through deployment of maker technology, programs and support of community-led projects.

Research Data Management workshops hosted in Fort Smith, Inuvik, YK

Aurora College hosted a series of Research Data Management (RDM) workshops in October 2024 in Fort Smith, Inuvik, and Yellowknife. Funded by a grant from the Social Sciences and Humanities Research Council of Canada (SSHRC), these workshops aimed to enhance RDM awareness and capacity within the NWT research community. The workshops focused on establishing a strong foundation in RDM practices and providing hands-on training with practical tools and techniques. The workshops were designed for anyone who works with or has an interest in research data: researchers, post-secondary students, faculty members, and the public.

Research manager appointed to national expert panel

Dr. Garfield Giff, Research Manager, was appointed to the Council of Canadian Academies' (CCA) expert panel on dual-use research of concern (DURC). The CCA is an independent, not-for-profit organization that supports evidence-based decision-making in Canada. By bringing together experts from across various fields, the CCA conducts in-depth assessments of complex issues of public interest. Dr. Giff was appointed to a panel on Dual-Use Research of Concern that will focus on information, products and processes that could be misused for malicious purposes. The panel aims to develop strategies to identify and manage DURC, ensuring research security while supporting Canada's commitment to open science. The panel's mandate is to provide evidence-based recommendations on identifying and protecting DURC while fostering innovation and openness in Canadian science.

Boreal Berry Patch Collective

The project brings together three Indigenous governments (Fort Smith Métis Council, Salt River First Nation and Tthebatthie Denesuline Nation), Aurora College, the Town of Fort Smith, PW Kaeser High School, Joseph Burr Tyrell School, Northern Life Museum and Cultural Centre, Correctional Services, and the Fort Smith Health Centre to build a path forward for food sovereignty that includes traditional foraging practices, backyard growing, and small-scale agriculture. More than 250 berries were planted in 2024, 242 with partners at 21 sites, and included strawberries, blueberries, saskatoons, raspberries, haskaps, gooseberries, lingonberries, and cherry and crab apple trees. Follow-up in the spring of 2025 determined a survival rate of 66.5 percent. In partnership with the Desnede Farmers Market, the Boreal Berry Patch Collective celebrated the end of the growing season with a Harvest Festival at Fort Smith's Mission Park. A major focus of the project is delivering workshops. Working with eight partners summer 2025, 27 workshops reaching 395 participants (including 150 students at the culture camp) were delivered. Topics included northern gardening and farming, on-the-land experiences with Elders sharing traditional harvesting knowledge and information about using food and medicines from the land.

Northwestel sponsors speaker series for Aurora College students

Helping post-secondary students prepare to enter the job market was the theme of a speaker series sponsored by Northwestel. The five-part series focussed on issues important to students and new professionals, including preparing for career challenges, what to expect in the job market, financial well-being, and mental health. Sessions were scheduled for each of the three campuses.

TRICAMERAL GOVERNANCE MEMBERSHIP

Board of Governors (as of June 30, 2025)

Name and Position	Indigenous / Non-Indigenous	Home Community
Kenny Ruptash, Chair	Indigenous	Yellowknife
Kevin Antoniak		Fort Smith
Richard Boudreault	Indigenous	Montreal
Mieke Cameron		Yellowknife
Tom Colosimo	Indigenous	Hay River
Grant Hood		Inuvik
David Hurley		Yellowknife
Vacant, Student Representative		
Rebecca Plotner	Indigenous	Yellowknife
Wanda Roberts, Instructional Staff Representative		Yellowknife
Jack Rowe		Hay River
Ellice Schneider	Indigenous	Inuvik
Lorraine Tordiff	Indigenous	Fort Smith
Debbie Dillon, Staff Representative	Indigenous	Fort Smith

Indigenous Knowledge Holders Council (as of June 30, 2025)

Name and Position	Indigenous Ancestry	Home Community
Therese Charlo	Akaiicho Territory Government	T' è'ehda (Dettah)
Stella Desjarlais	Akaiicho Territory Government	Łutsel'è
Velma Illasiak	Gwich'in First Nation	Aklavik
Nathan Kogiak	Inuvialuit Regional Corp.	Yellowknife
Dëneze Nakehk'ò	Dehcho First Nation	Fort Simpson
Gladys Norwegian	Dehcho First Nation	Enterprise/Hay River
Bonita Nowell	NWT Métis Nation	Yellowknife
Shirley Pederson	Gwich'in First Nation	Fort McPherson
Gila Somers	Inuvialuit Regional Corp.	Yellowknife
Freda Taneton	Sahtu Dene Council	Déłıne
Tony Vermillion	Smith's Landing First Nation	Fort Smith
Lisa Zoe	Tłıchq Ndek'àowo	Yellowknife
Camilia Zoe-Chocolate	Tłıchq Ndek'àowo	Yellowknife

Academic Council (as of June 30, 2025)

Name	Position	Voting
Vacant	Chair	Voting
Heather McCagg-Nystrom	Vice Chair	Voting
Jessi Johnson	Registrar	Voting
Axelle Kearnan	Faculty Representative, Health & Human Services	Voting
Jabin Carrasco	Faculty Representative, Education	Voting
Sarah Rosolen	Faculty Representative, Aurora Research Institute	Voting
Greta Sittichinli	Faculty Representative, Aurora Campus	Voting
Tammy Soanes-White	Faculty Representative, Business & Leadership	Voting
Alexandra Hook	Faculty Representative, Thebacha Campus	Voting
Bernie Minute	Faculty Representative, Trades, Apprenticeship & Industrial Training	Voting
Linh Nguyen	Faculty Representative, Arts & Science	Voting
Brittany Rhodes	Faculty Representative, Developmental Studies	Voting
Shannon Mychael	Faculty Representative, Health & Human Services	Voting
Elizabeth Kiy	Faculty Representative, Yellowknife North Slave Campus	Voting
Melanie Adams	Faculty Representative, At Large	Voting
Ryanna Bourke	Staff Representative, Thebacha Campus/South Slave Research Centre/South Slave/Dehcho	Voting
Layla Charlo	Staff Representative, Yellowknife North Slave Campus/North Slave Research Centre/ Tł̨chq̨ / North Slave	Voting
Celina Jerome	Staff Representative, Aurora Campus/Western Arctic Research Centre/Beaufort Delta/Sahtu	Voting
Duane MacDonald	President's Appointment	Voting
Kerry Lynn Durnford	President's Appointment	Voting
Dave Porter	President's Appointment	Voting
Idowu Mogaji	President's Appointment	Voting
Celestine Starling	President's Appointment	Non-voting
Renee Closs	President's Appointment	Non-voting
April Davies	Secretary	Non-voting
Ashley Williams	Yellowknife North Slave Campus	Voting
Vacant	Faculty Representative, Developmental Studies	Voting
Vacant	Faculty Representative, Community Learning Centres	Voting
Vacant	Student Representative, Thebacha Campus	Voting
Vacant	Student Representative, Aurora Campus	Voting

AUDITED FINANCIAL STATEMENTS

Aurora College

Audited Financial Statements

As of June 30, 2025

AURORA COLLEGE
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of the Aurora College (the "College") and all information in this annual report are the responsibility of the College's management and have been reviewed and approved by the Board of Governors. The financial statements have been prepared in accordance with Canadian public sector accounting standards and include some amounts that are necessarily based on management's best estimates and judgment. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized and recorded, proper records are maintained, assets are safeguarded, and the College complies with applicable laws. These controls and practices ensure the orderly conduct of business, the timely preparation of reliable financial information and adherence to the College's statutory requirements and policies.

The Board of Governors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board of Governors meets regularly with management and the external auditors. The external auditors also have full and free access to the Board of Governors.

The College's external auditor, the Auditor General of Canada, audits the financial statements and issues her report thereon to the Minister of Education, Culture and Employment, Government of the Northwest Territories.



Angela James
President



Raphael Kuvarega
Interim Vice President, Corporate Services &
Administration

Fort Smith, Canada
November 21, 2025



INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Aurora College (the College), which comprise the statement of financial position as at 30 June 2025, and the statement of operations and accumulated surplus, statement of change in net financial assets and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at 30 June 2025, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of Aurora College coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the *Financial Administration Act* of the Northwest Territories and regulations, the *Aurora College Act* and regulations, the *Post-Secondary Education Act* and regulations, and the by-laws of Aurora College.

In our opinion, the transactions of Aurora College that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Aurora College Act*, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year. In addition, in our opinion, proper books of account have been kept by Aurora College and the financial statements are in agreement therewith.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for Aurora College's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable Aurora College to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.



David Irving, CPA, CA
Principal
for the Auditor General of Canada

Edmonton, Canada
21 November 2025

AURORA COLLEGE
STATEMENT OF FINANCIAL POSITION
as at June 30, 2025
(in thousands of dollars)

	<u>2025</u>	<u>2024</u>
Financial assets		
Cash	\$ 18,646	\$ 17,110
Accounts receivable (Note 4)	2,153	4,045
Inventories for sale	150	139
	20,949	21,294
Liabilities		
Accounts payable and accrued liabilities (Note 14a and 18)	1,044	1,872
Payroll liabilities (Notes 14a and 17)	2,368	2,197
Unearned revenue (Note 16)	3,437	3,042
Due to the Government of the Northwest Territories (Note 10 and 14a)	8,084	6,056
Employee future benefits (Note 5)	2,160	1,495
Professional development fund (Note 6)	3,438	3,667
	20,531	18,329
Net financial assets	418	2,965
Non-financial assets		
Prepaid expenses	432	750
Tangible capital assets (Note 7)	12,083	9,945
	12,515	10,695
Accumulated surplus (Note 8)	\$ 12,933	\$ 13,660

Contractual obligations and contingent liability (Note 12)
Contractual rights (Note 13)

The accompanying notes and schedule are an integral part of these financial statements.

Approved by the Board:



Kenny Ruptash
Chairperson of the Board



Grant Hood
Chairperson of the Audit & Finance Committee

AURORA COLLEGE
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
for the year ended June 30, 2025
(in thousands of dollars)

	Budget	<u>2025</u> Actual	<u>2024</u> Actual*
Revenues (Schedule A)			
Government of the Northwest Territories revenues (Note 9)	\$ 47,284	\$ 44,943	\$ 51,455
Government of Canada revenues	4,450	4,119	2,449
Other third party revenues			
Project income	5,884	1,917	2,470
Other revenues	-	305	-
Own Source revenues			
Tuition fees	2,657	2,597	2,368
Room and board	975	990	813
Interest income	780	971	1,078
Recoveries and other	1,055	912	896
Western Arctic Research Centre expansion (Note 19b)	-	2,995	2,263
	<u>63,085</u>	<u>59,749</u>	<u>63,792</u>
Expenses (Schedule A)			
Education and training	20,082	21,944	19,425
Student services	11,188	12,070	12,169
Community and extensions	8,733	8,375	8,215
Aurora Research Institute	8,333	6,904	6,441
Pooled services	8,882	5,747	10,734
Corporate services and administration	5,867	5,436	4,696
	<u>63,085</u>	<u>60,476</u>	<u>61,680</u>
Annual (deficit) surplus	-	(727)	2,112
Accumulated surplus at beginning of year	<u>13,660</u>	<u>13,660</u>	<u>11,548</u>
Accumulated surplus at end of year	<u><u>\$ 13,660</u></u>	<u><u>\$ 12,933</u></u>	<u><u>\$ 13,660</u></u>

*Certain comparative figures have been reclassified to conform with the current year's presentation (Note 21).

The accompanying notes and schedule are an integral part of these financial statements.

AURORA COLLEGE
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
for the year ended June 30, 2025
(in thousands of dollars)

	Budget	<u>2025</u>	Actual	<u>2024</u>
				Actual
Annual (deficit) surplus	\$	-	\$ (727)	\$ 2,112
Acquisition of tangible capital assets		(85)	(3,311)	(2,791)
Disposal of tangible capital assets		-	-	13
Amortization of tangible capital assets		<u>1,850</u>	<u>1,173</u>	<u>1,514</u>
		<u>1,765</u>	<u>(2,138)</u>	<u>(1,264)</u>
Decrease (increase) in prepaid expenses		<u>-</u>	<u>318</u>	<u>(30)</u>
(Decrease) increase in net financial assets		1,765	(2,547)	818
Net financial assets at beginning of year		<u>2,965</u>	<u>2,965</u>	<u>2,147</u>
Net financial assets at end of year	\$	<u>4,730</u>	\$	<u>418</u>
			\$	<u>2,965</u>

The accompanying notes and schedule are an integral part of these financial statements.

AURORA COLLEGE
STATEMENT OF CASH FLOW
for the year ended June 30, 2025
(in thousands of dollars)

	<u>2025</u>	<u>2024</u>
Operating transactions		
Cash received from:		
Government of the Northwest Territories	\$ 42,274	\$ 38,588
Students and other third parties	7,452	7,635
Government of Canada	3,151	3,493
Interest	971	1,078
 Cash paid for/to:		
Compensation and benefits	(37,147)	(37,558)
Suppliers	<u>(14,341)</u>	<u>(15,990)</u>
 Cash (used for) provided by operating transactions	 <u>2,360</u>	 <u>(2,754)</u>
 Capital transactions		
Acquisition of tangible capital assets	<u>(824)</u>	<u>(458)</u>
 Cash used for capital transactions	 <u>(824)</u>	 <u>(458)</u>
 (Decrease) increase in cash	 1,536	 (3,212)
 Cash at beginning of year	 <u>17,110</u>	 <u>20,322</u>
 Cash at end of year	 <u><u>\$ 18,646</u></u>	 <u><u>\$ 17,110</u></u>

The accompanying notes and schedule are an integral part of these financial statements.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

1. AUTHORITY AND MANDATE

a) Authority and purpose

Aurora College (“College”) was established under the *Aurora College Act* and is named as a territorial corporation under the *Financial Administration Act* of the Northwest Territories. The College is exempt from income taxes.

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). The programs are directed specifically to the northern environment and the needs of individual northerners, the workforce and northern communities. To accomplish this, courses and services are delivered at campuses and communities throughout the NWT. Through the work of the Aurora Research Institute, the College is also responsible for research activities in the NWT.

b) Transfers from the Government of the Northwest Territories

The College receives monthly transfers from the Government of the Northwest Territories (“Government”) based on appropriations consistent with the Government’s Main Estimates and adjusted for supplementary appropriations. The transfers are to be utilized for the administration and delivery of the College’s adult and post-secondary education programs in the NWT. The College is allowed to retain all surpluses and is responsible for all deficits.

The College is economically dependent upon the transfers received from the Government for its ongoing operations.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards (“PSAS”).

The following is a summary of the significant accounting policies.

a) Measurement uncertainty

The preparation of financial statements in accordance with PSAS requires the College to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the College believes the estimates and assumptions to be reasonable. Some of the more significant management estimates relate to the allowance for doubtful accounts, employee future benefits and amortization.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

c) Tangible capital assets

Tangible capital assets transferred to the College when it was established were recorded at their estimated fair market value. Subsequent acquisitions are recorded at cost. Tangible capital assets are amortized over their estimated remaining useful lives on a straight-line basis at the following annual rates:

Mobile equipment	3 to 20 years
Building additions and renovations	20 years
Furniture and equipment	2 to 10 years
Leasehold improvements	lesser of useful life or lease term (3 to 12 years)

Work in progress costs are capitalized as incurred. Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service.

d) Employee future benefits

i) Pension benefits

All eligible employees participate in the Public Service Pension Plan (the "Plan") administered by the Government of Canada. The College's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The College's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the College. The College is not required under present legislation to make contributions with respect to actuarial deficiencies of the Plan.

ii) Severance, removal and compensated absences

Under the terms and conditions of employment, employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on variety of factors including place of hire, date employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee.

Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

service, whereas parental and maternity leave are event driven and are recognized when the leave commences.

An actuarial valuation of the cost of these benefits (except termination benefits and maternity and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

e) Government transfers

Government transfers are recognized as revenue when the funding is authorized and all eligibility criteria are met, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as unearned revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized as the stipulation liabilities are settled.

The College receives its appropriations on a monthly basis from the Government, as the College has a different fiscal year. These transfers are recognized as revenue in the period in which the funding relates once all eligibility criteria have been met and it has been authorized.

Government transfers includes revenues from both the Government of Northwest Territories and the Government of Canada.

f) Other revenues

Other revenues from non-exchange transactions

Non-exchange transactions are transactions or events where there is no direct transfer of goods and services to a payor. The College recognizes revenues which include fees, fines, etc., in a non-exchange transaction when the College has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event that gives rise to an asset. The College records revenues from these transactions at realizable value, which is generally the amount of cash received or receivable. These revenues are included in Recoveries and other.

Other revenues from exchange transactions

Revenues from transactions with performance obligations occur when there is an enforceable promise to transfer goods and services directly to a payor in return for promised consideration. These revenues are recognized when control of the benefits associated with the goods or services have transferred and there is no unfulfilled performance obligation.

Own source revenues include tuition fees, room and board and recoveries and other with a performance obligation. Tuition fees and room and board transactions consist of single performance obligations that are satisfied over time.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

- Tuition fees are recognized when the services are substantially provided, or the products delivered. Tuition fees received in advance of courses being delivered are considered unearned and recognized when the courses are delivered.
- Room and board revenues are recognized when the services are provided in accordance with the terms of the rental agreements.
- Recoveries and other include recoveries from book sales, parking stalls, laundry, etc. These transactions mainly consist of a single performance obligation that is satisfied at a point in time. These recoveries are recognized when or as the goods or services are delivered.

Project income revenues that do not meet the definition of a government transfer are recognized by the College for the provision of education and research services to private companies, federal and territorial government departments, agencies, and corporations through contractual arrangements. They may involve single or multiple performance obligations depending on the agreement. Where a performance obligation is satisfied over time, the College measures its progress of satisfying the performance obligation considering the characteristic of the services being provided and the terms of delivery included in the contractual arrangement. Where consideration is received from a payor prior to the provision of goods or services, these amounts are initially included in unearned revenue provided the definition of a liability is met. They are subsequently recognized as revenue as performance obligations are met.

g) Interest Income

Interest income is recognized on an accrual basis.

h) Contract services

Contract services acquired by the College include printing services, food service contracts, instruction contracts, leases and rental agreements. These amounts are recognized as expenses in the year the services are rendered.

i) Contingent liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued, and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Prepaid expenses

Payment made prior to the related services being rendered are recorded as a prepaid expense. Prepaid expenses are recognized as an expense or tangible capital asset as the related services are rendered.

k) Funds and reserves

Certain amounts, as approved by the Board of Governors, are set aside as reserves in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are recorded when approved.

l) Financial instruments

Financial instruments are identified by financial asset and financial liability classifications.

The College's financial assets include cash and accounts receivable which are both measured at cost. Financial liabilities include accounts payable and accrued liabilities, payroll liabilities and due to Government which are all measured at cost.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations and Accumulated Surplus. The allowance for doubtful accounts is based on management's best estimate of probable losses. The allowance is calculated based on a percentage of specific aged receivables where management believes an impairment has occurred. The allowance is shown as a reduction to accounts receivable. Management recommends write-offs of student accounts that are deemed uncollectible. Student and other receivable write-offs are submitted to the Board of Governors for approval.

m) Budget

Canadian public sector accounting standards require a government organization to present in its financial statements a comparison of the results of operations and changes in net financial assets for the period with those originally planned. The budgeted figures represent the College's original fiscal plan for the year approved by the College's Board of Governors and do not reflect any subsequent adjustments made during the course of the year.

n) Related party transactions

Canadian public sector accounting standards require a government organization to disclose related party and inter-entity transactions. The College is related to all Government departments, territorial corporations and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

controlling the activities of the College. Related party transactions other than inter-entity transactions are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions are recorded on a gross basis and are measured at the carrying amount, except for the following: when inter-entity transactions are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length, or where costs provided are recovered, they are measured at the exchange amount.

The College receives certain services provided by the Government without charge (Note 11). The Government's cost for these services, measured at the carrying amount are recognized as an expense with an offsetting credit to Services received without charge revenues in order to reflect the cost of the College's operations in its financial statements. Services received without charge that cannot be reliably measured are not recognized.

o) Inventories for sale

Inventories for sale consist of finished goods and are carried at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

p) Western Arctic Research Centre expansion

The College receives cash and goods in-kind as part of the Western Arctic Research Centre (WARC) expansion project. The Government builds the WARC expansion on behalf of the College. The College has assessed that it controls the asset as it is built.

Where a cash or tangible capital asset transfer is provided by a federal or territorial government department, agency, or corporation, or other third party, the College recognizes the transfer as revenue once the eligibility criteria are met and the payments are authorized, except to the extent that transfers give rise to an obligation that meets the definition of a liability.

The College recognizes an asset arising from a transfer when it gains control of the resources that meet the definition of an asset, it is expected that the inflow of resources will occur, and their value can be reliably measured. Where a tangible capital asset transfer is provided by the Government for no consideration, the College recognizes the asset as the work in progress costs are incurred, consistent with its policy for tangible capital assets in Note 2c).

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

3. FUTURE ACCOUNTING CHANGES

Effective July 1, 2026, the College will be required to adopt the new *Conceptual Framework for Financial Reporting in the Public Sector*. Earlier adoption of the new framework is allowed. The College is currently assessing the impact of this section on the financial statements.

Effective July 1, 2026, the College will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the *Conceptual Framework for Financial Reporting in the Public Sector* is early adopted. The College is currently assessing the impact of this standard on the financial statements.

4. ACCOUNTS RECEIVABLE

	<u>2025</u>		<u>2024</u>	
	(in thousands)			
	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Net</u>
Other	\$ 1,089	\$ 277	\$ 812	\$ 583
Government of the Northwest Territories	441	-	441	3,094
Government of Canada	676	-	676	252
Students	615	391	224	116
	<u>\$ 2,821</u>	<u>\$ 668</u>	<u>\$ 2,153</u>	<u>\$ 4,045</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

5. EMPLOYEE FUTURE BENEFITS

a) Pension benefits

The College and all eligible employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the College. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The general contribution effective at year end was \$1.01 (2024 - \$1.02) for every dollar contributed by the employee, and \$5.09 (2024 - \$4.63) for every dollar contributed by the employee for the portion of the employee's salary above \$210,200 (2024 - \$202,000).

The Public Service Pension Plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For members with start dates before January 1, 2013, the normal retirement age remains 60. For new employees who are participating in the Plan on or after January 1, 2013, the College contributes \$1.00 (2024 - \$1.00) for every dollar contributed by the employee, and \$5.09 (2024 - \$4.63) for every dollar contributed by the employee for the portion of the employee's salary above \$210,200 (2024 - \$202,000).

The College's and employees' contributions to the Plan for the year were as follows:

	<u>2025</u>	<u>2024</u>
	(in thousands)	
College's contributions	\$ 2,983	\$ 2,462
Employees' contributions	<u>2,786</u>	<u>2,453</u>
	<u>\$ 5,769</u>	<u>\$ 4,915</u>

b) Severance, removal and compensated absences

The College provides severance (involuntary termination, resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the College's employees based on the type of termination (involuntary termination, resignation or retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. These benefits, excluding involuntary termination, were valued using the projected unit credit methodology.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

5. EMPLOYEE FUTURE BENEFITS (continued)

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness, mortality and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at February 12, 2025. The results were extrapolated to June 30, 2025. The effective date of the next actuarial valuation is February 29, 2028. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2025. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the College.

Changes in Obligation	Severance and Compensated		2025	2024
	Removal	Absences		
			(in thousands)	
Accrued benefit obligation, beginning of year	\$961	\$364	\$1,325	\$1,341
Current service cost	48	29	77	79
Interest cost	51	20	71	66
Benefits paid	(351)	(23)	(374)	(67)
Actuarial (gain)/loss	513	(145)	368	(94)
Accrued benefit obligation, end of year	1,222	245	1,467	1,325
Unamortized net actuarial gain/(loss)	(468)	251	(217)	170
Accrued benefit liability	754	496	1,250	1,495
Other employee future benefits	910	-	910	-
Total employee future benefits	\$ 1,664	\$ 496	\$ 2,160	\$ 1,495

Benefits Expense	Severance and Compensated		2025	2024
	Removal	Absences		
			(in thousands)	
Current service cost	\$48	\$28	\$76	\$79
Interest cost	51	20	71	65
Amortization of net actuarial (gain)/loss	(8)	(11)	(19)	(33)
Total	\$91	\$37	\$128	\$111

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

5. EMPLOYEE FUTURE BENEFITS (continued)

Assumptions

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Discount Rate	4.3% per annum	5.3% per annum
Rate of compensation increase	2.0% per annum	2.0% per annum
Inflation rate (removal benefits)	Nil	Nil
Mortality	CPM 2014 Public Mortality Table with MI-2017 improvement scale	CPM 2014 Public Mortality Table with MI-2017 improvement scale

The expected payments during the next five fiscal years are:

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
	(in thousands)		
2026	\$ 1,181	\$ 16	\$ 1,197
2027	159	16	175
2028	156	21	177
2029	154	25	179
2030	147	28	175
Total	\$ 1,797	\$ 106	\$ 1,903

6. PROFESSIONAL DEVELOPMENT FUND

Under collective agreements, the College is required annually to make contributions to the professional development fund, in the amount of a) 3% of eligible instructor's salaries, and b) \$1,500 for each eligible instructor. All staff are eligible to access the fund. Contributions made to the professional development fund are recorded as an expense in the Statement of Operations and Accumulated Surplus.

The professional development fund represents accumulated annual provisions for professional development activities, less accumulated eligible professional development expenses. The College expects to settle the obligation based on future eligible expense claims.

	<u>2025</u>	<u>2024</u>
	(in thousands)	
Professional development fund, beginning of year	\$ 3,667	\$ 3,572
Contributions	581	617
Professional development paid during the year	(810)	(522)
Professional development fund, end of year	<u>\$ 3,438</u>	<u>\$ 3,667</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

7. TANGIBLE CAPITAL ASSETS

(in thousands)	Mobile equipment	Building additions and renovations	Furniture and equipment	Leasehold improvements	Work in progress	2025 Total	2024 Total
Cost							
Opening balance	\$ 6,441	\$ 1,991	\$ 11,089	\$ 1,871	\$ 6,303	\$ 27,695	\$ 25,310
Additions	200	-	605	19	2,487	3,311	2,791
Disposals	-	-	-	-	-	-	(406)
Closing balance	<u>6,641</u>	<u>1,991</u>	<u>11,694</u>	<u>1,890</u>	<u>8,790</u>	<u>31,006</u>	<u>27,695</u>
Accumulated amortization							
Opening balance	4,779	1,991	9,387	1,593	-	17,750	16,629
Amortization	337	-	782	54	-	1,173	1,514
Disposals	-	-	-	-	-	-	(393)
Closing balance	<u>5,116</u>	<u>1,991</u>	<u>10,169</u>	<u>1,647</u>	<u>-</u>	<u>18,923</u>	<u>17,750</u>
Net book value	<u>\$ 1,525</u>	<u>\$ -</u>	<u>\$ 1,525</u>	<u>\$ 243</u>	<u>\$ 8,790</u>	<u>\$ 12,083</u>	<u>\$ 9,945</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

8. ACCUMULATED SURPLUS

The accumulated surplus balance includes the net book value of tangible capital assets transferred to the College when it was established and the results of operations since that date. The following appropriations have been made from accumulated surplus:

	(in thousands)				
Reserves	Balance, opening July 1, 2024	Net results of operations	Appropriated	Used in operations	Balance, ending June 30, 2025
a) Northern strategic research reserve	\$ 625	\$ -	\$ -	\$ -	\$ 625
b) Research & development	377	-	-	-	377
c) Restricted donations	35	-	-	-	35
Total reserves	1,037	-	-	-	1,037
Operating surplus (deficit)	12,623	(727)	-	-	11,896
Total accumulated surplus	\$ 13,660	\$ (727)	\$ -	\$ -	12,933

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

8. ACCUMULATED SURPLUS (continued)

a) Northern strategic research reserve

This appropriation was established from the surplus of the Methane Hydrate Research project to set funds aside for strategic research conducted in the north which will benefit northerners.

b) Research & development

This appropriation is established to help fund research and development of the Research Associate and Fellowship programs at the Aurora Research Institute (ARI). Annually all unencumbered ARI administration revenue after fulfillment of third party contracts is transferred to this appropriation. Use of the appropriation must be approved by the Research Advisory Council.

c) Restricted donations

From time to time, the College receives donations from individuals and corporations with conditions attached to them. In order to ensure that the wishes of the contributors are carried out, the donations are transferred to restricted donations until the conditions are met.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

9. GOVERNMENT OF THE NORTHWEST TERRITORIES REVENUES

	<u>2025</u>	<u>2024</u>
	(in thousands)	
Operating transfers	\$ 32,614	\$ 33,536
Project income - government transfers	5,881	11,816
Project income - other	429	-
Services received without charge (Note 11)	<u>6,019</u>	<u>6,103</u>
	<u>\$ 44,943</u>	<u>\$ 51,455</u>

The College received 75% (2024 - 81%) of its revenue in the form of a transfer, project income and services without charge from the Government. The College's continued operations are dependent on these arrangements.

10. RELATED PARTIES

The College has Government receivables from project income and the base funding transfer disclosed in Note 9. In addition, the Government transfers tuition revenue, the value of which is \$251,000 (2024 - \$426,000) and this is recognized on the Statement of Operations and Accumulated Surplus within Tuition fees. The College also owes funds to the Government from administrative agreements for facility operating and utility costs, employee benefits, payroll, and other expenses. The transactions giving rise to these balances are recorded at the exchange amount.

	<u>2025</u>	<u>2024</u>
	(in thousands)	
Due from Government of the Northwest Territories (Note 4)	\$ 441	\$ 3,094
Due to the Government of the Northwest Territories		
Liability for payroll services provided	\$ 7,669	\$ 4,944
Other & Repayable program advances	<u>\$ 415</u>	<u>\$ 1,112</u>
Total amount due to Government of the Northwest Territories	<u>\$ 8,084</u>	<u>\$ 6,056</u>

The above liabilities are non-interest bearing and payable on demand.

Expenses

The employees of the College are paid by the Government. The College reimbursed the Government for payroll expenses paid (Schedule A) of \$39,577,000 during 2025 (2024 - \$37,915,000) which are recorded at the exchange amount.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

10. RELATED PARTIES (continued)

Under the terms of administrative agreements, the Government charges for certain support services provided to the College. The College reimbursed the Government \$1,085,000 (2024 – \$1,256,000) for facility operating and utility costs, employee benefits and other expenses which are recorded at the exchange amounts in these statements. The College reimbursed the Government \$0 (2024 - \$650,000) for costs to transform to a polytechnic university, which are recorded at the exchange amounts in these statements.

11. SERVICES RECEIVED WITHOUT CHARGE

During the year, the College received contract services, building utilities, building leases and repairs and maintenance without charge from the Government.

There are building leases, of two facilities for two campuses, certain housing units and community learning centers, in place between the College and the Government without any rental charges for the use. The cost of the use of these facilities is based on the Government’s amortization and accretion expenses for these assets, which is the carrying amount.

In addition, contract services without charge from the Government include insurance and risk management, legal counsel, project management and translation services. These services have been recorded based on the carrying amount confirmed by the Government.

	<u>2025</u>	<u>2024</u>
	(in thousands)	
Building utilities	\$ 2,605	\$ 2,487
Building leases	2,022	1,973
Repairs and maintenance	1,010	1,261
Contract services	382	382
	<u>\$6,019</u>	<u>\$6,103</u>

Services that are part of the central agency role of the Government, provided through its shared services division are not tracked. Therefore, the cost cannot be reasonably estimated and they are not recorded in these financial statements. These services include, but are not limited to, construction management, records storage, computer operations, asset disposal, human resource management, payroll processing, medical travel and benefits administration.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

12. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITY

In addition to facilities provided by the Government, the College has operating leases and service agreements for student accommodation, classroom space, office equipment and other services and is committed to payments as follows:

	<u>Service agreements</u>	<u>Operating leases</u>	<u>Research subgrants</u>
	(in thousands)		
2026	\$ 528	\$ 5,057	\$ 659
2027	131	4,143	-
2028	110	4,032	-
2029	82	3,976	-
Thereafter	2	11,761	-
	\$ 853	\$ 28,969	\$ 659
	\$ 853	\$ 28,969	\$ 659

In the normal course of operations, the College may be subject to legal claims. At year-end, one claim remains against the College. Management has assessed that the probable resolution of the claim is not determinable. No provision has been made in the financial statements as at June 30, 2025.

13. CONTRACTUAL RIGHTS

The College has binding agreements with funding partners to implement programs/projects, and for which the following payments will be received subsequent to June 30, 2025:

<u>Funding Partner</u>	<u>2025- 2026</u>	<u>2027-2031</u>	<u>Total</u>
	(in thousands)		
Government of Canada	\$2,656	\$2,433	\$ 5,089
Other	2,048	1,506	3,554
Government of the Northwest Territories	1,081	1,991	3,072
	\$ 5,785	\$5,930	\$ 11,715
	\$ 5,785	\$5,930	\$ 11,715

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

14. FINANCIAL RISK MANAGEMENT

The College's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities and due to the Government, which are all measured at cost. The College has exposure to the following risks from its use of financial instruments:

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with its financial liabilities. The College manages its liquidity risk by regularly monitoring forecasted and actual cash flows. The College does not believe that it will encounter difficulty in meeting its future obligations associated with its financial liabilities. The expected contractual maturities for the College's financial liabilities are as follows:

	<u>0-90 days</u>	<u>91-365 days</u>	<u>1 to 2 years</u>	<u>over 2 years</u>
	(in thousands)			
Due to the Government of the Northwest Territories	8,084	-	-	-
Payroll liabilities	2,368	-	-	-
Accounts payable and accrued liabilities	1,034	10	-	-
	\$ 11,486	\$ 10	\$ -	\$ -

(b) Credit risk

The College is exposed to credit risk on its cash and accounts receivable.

Cash

Credit risk on cash is minimized as these assets are held with a Canadian Chartered bank, the maximum exposure to credit risk is \$18,646,000 (2024 - \$17,110,000).

Accounts receivable

Credit risk on accounts receivable arises from the possibility that the customer fails to meet their obligations. This risk is influenced by the type of debtor and at June 30, 2025, the College's debtors are the Government, the federal government, students, and others.

In order to manage this risk, the College monitors the age of accounts receivable and initiates collection action. Credit exposure is minimized by dealing mostly with creditworthy counterparties such as government agencies and the College also enforces approved collection policies for student accounts. The maximum exposure to credit risk is \$2,153,000 (2024 - \$4,045,000).

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

14. FINANCIAL RISK MANAGEMENT (continued)

At June 30, 2025, the following accounts receivable were past due but not impaired.

	<u>91-365</u> <u>days</u>	<u>1 to 2 years</u>	<u>over 2</u> <u>years</u>
	(in thousands)		
Students	\$ 77	\$ 130	\$ -
Other third parties	160	10	-
Government of the Northwest Territories	25	83	6
Government of Canada	3	46	43
	\$ 265	\$ 269	\$ 49

The College establishes an allowance for doubtful accounts that reflects the estimated impairment of accounts receivable. The allowance is based on a percentage of specific amounts and is determined by considering the College's knowledge of the financial condition of customers, the aging of accounts receivable, current business conditions and historical experience.

(c) Interest rate risk

The College is exposed to interest rate risk in that changes in market interest rates will cause fluctuations in the interest revenue from cash. This risk is not significant due to the short terms to maturity of cash.

Although management monitors exposure to interest rate fluctuations, it does not employ any interest rate management policies to counteract interest rate fluctuations.

15. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities and due to Government approximate their carrying amounts because of the short term to maturity.

The College is expected to settle the professional development fund in the medium term and the fair value of this liability does not differ significantly from its carrying value.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

19. TRANSFORMATION

a) Transformation to a polytechnic university

Aurora College is continuing on the path to transformation towards becoming a polytechnic university. While the development will not be complete by 2025, as was initially forecasted, the College is continuing to work with the Campus Alberta Quality Council (CAQC) on the institutional review and quality assurance processes, and with the Government of the Northwest Territories to determine a sustainable funding model for the polytechnic university.

To date, the College has spent \$12,863,000 in operational costs related to the transformation, which includes the completion of a wide range of projects, some of which can be found on the Aurora College Transformation website under the Progress Tracker and Critical Milestone Timeline. Of this cost, \$6,893,000 has been funded internally and \$5,970,000 has been funded by the Government.

	<u>2025</u>	<u>2024</u>	<u>2019 - 2023</u>	<u>Total</u>
	(in thousands)			
Revenues				
Government of the Northwest Territories	\$ 500	\$ 4,286	\$ 1,184	\$ 5,970
Revenue total	500	4,286	1,184	5,970
Expenses				
Compensation and benefits	607	914	7,257	8,778
Contract services	170	587	2,774	3,531
Materials and supplies	3	1	225	229
Building leases	-	105	7	112
Fees and payments	-	24	69	93
Travel and accommodation	-	24	52	76
Small equipment	8	-	34	42
Communication, postage and freight	-	-	6	6
Repairs and maintenance	-	-	(4)	(4)
Expense total	788	1,655	10,420	12,863
Aurora College contribution	\$ (288)	\$ 2,631	\$ (9,236)	\$ (6,893)

b) Western Arctic Research Centre expansion project

Also related to transformation is the Western Arctic Research Centre expansion project. In partnership with industry leaders, a brand new state of the art warehouse facility is in the

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

19. TRANSFORMATION (continued)

process of being built (Note 7 – Work in progress). This project will place an increased importance on research activity and productivity, as well as technology development in partnership with small businesses and industry. This will create growth opportunities, encourage innovation, and attract new investments in research and technology development to the institution.

20. SEGMENTED DISCLOSURES

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). For management reporting purposes the College's operations and activities are organized and reported by funds (Schedule A). Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with the budget, strategy and work plan, restrictions or limitations. The College's services are provided by departments and their activities are reported in these funds.

Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Corporate services and administration

Corporate services and administration provides institutional support through the delivery of finance, information systems and technology, and policy services. This division is responsible for financial planning and reporting, maintaining secure and responsive digital infrastructure, and developing policy frameworks that guide consistent and informed decision-making. These services are essential to the effective operation of the College and contribute to its ability to meet strategic and operational goals. See Note 21 for changes to comparative information as a result of the amalgamation of information systems and technology and policy services, formerly included in Education and training, with Financial and accounting services to create Corporate services and administration.

Pooled services

This represents College wide expenditures which are required for the global operation. These represent allocation of costs related to professional development, amortization, cost of employee future benefits, and costs for the President's Office. The Office of the President includes services related to the operations of the College, plus communications and public relations. The Office of the President is mandated to manage the daily operations of the College, pursue its missions and vision, and develop and implement a strategic plan to ensure the long term success of the College. Also included in the pooled services are the costs related to the transformation to a polytechnic university.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2025

20. SEGMENTED DISCLOSURES (continued)

Student services

Student services include Fort Smith, Yellowknife, and Inuvik locations facilities and the registrar and regional admission offices.

Education and training

Education and training includes the Vice-President Education and Training, School of Trades, School of Education, School of Business and Leadership, School of Health and Human Services, School of Arts and Science, and the library.

Community and extensions

Community and extensions represents special programs and additional resources provided to the communities through the College. This includes the School of Developmental Studies, the Beaufort Delta region, the Sahtu region, the Dehcho region, the Tlicho region, and the Akaitcho and South Slave region.

Aurora Research Institute

Through the work of the Aurora Research Institute, the College is also responsible for conducting and facilitating research activities in the NWT.

21. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year. During the year, information systems and technology, and policy services, formerly included in Education and training, were combined with Financial and accounting services division to create Corporate services and administration. Comparative figures have been reclassified to reflect the newly reported segment.

Statement of Operations and Accumulated Surplus	Previously reported 2024	Reclassification	After reclassification 2024
		(in thousands)	
Education and training	\$ 21,610	\$ (2,185)	\$ 19,425
Corporate services and administration	\$ -	\$ 4,696	\$ 4,696
Financial and accounting services	\$ 2,511	\$ (2,511)	\$ -

AURORA COLLEGE
Segmented disclosures
June 30, 2025

Schedule A

	<u>Corporate services and admin</u>	<u>Pooled services*</u>	<u>Student services</u>	<u>Education and training</u>	<u>Community and extensions</u>	<u>Aurora Research Institute</u>	<u>2025 Total</u>	<u>2025 Budget</u>	<u>2024 Total</u>
For the year ended June 30, 2025 (in thousands)									
Revenues									
Government of the Northwest Territories revenues	\$ 4,913	\$ 5,438	\$ 10,124	\$ 15,184	\$ 7,130	\$ 2,154	\$ 44,943	\$ 47,284	\$ 51,455
Government of Canada revenues	-	-	-	1,189	15	2,915	4,119	4,450	2,449
Other third party revenues									
Project income	-	-	29	1,217	20	651	1,917	5,884	2,470
Other revenues	-	-	-	81	-	224	305	-	-
Own Source revenue									
Tuition fees	108	-	57	1,870	562	-	2,597	2,657	2,368
Room and board	-	-	877	-	-	113	990	975	813
Interest income	971	-	-	-	-	-	971	780	1,078
Recoveries and other	104	62	252	268	93	133	912	1,055	896
Western Arctic Research Centre expansion	-	2,487	-	-	-	508	2,995	-	2,263
	6,096	7,987	11,339	19,809	7,820	6,698	59,749	63,085	63,792
Expenses									
Compensation and benefits	4,435	2,105	5,070	15,035	7,703	5,229	39,577	37,468	37,915
Building leases	-	6	5,581	2,022	114	34	7,757	7,476	7,789
Utilities	-	-	127	2,633	4	13	2,777	3,064	2,644
Contract services	136	453	272	323	276	820	2,280	2,672	3,603
Repairs and maintenance	201	1,009	292	219	9	29	1,759	3,390	2,067
Materials and supplies	334	121	165	750	114	207	1,691	2,154	1,776
Fees and payments	151	683	63	254	37	101	1,289	1,973	1,596
Amortization of tangible capital assets	-	1,173	-	-	-	-	1,173	1,850	1,514
Communication, postage and freight	15	101	408	77	40	154	795	946	798
Travel and accommodation	26	89	36	205	59	246	661	1,034	1,172
Small equipment	138	4	56	97	14	71	380	604	586
Professional services	-	3	-	329	5	-	337	454	220
	5,436	5,747	12,070	21,944	8,375	6,904	60,476	63,085	61,680
Annual (deficit) surplus	\$ 660	\$ 2,240	\$ (731)	\$ (2,135)	\$ (555)	\$ (206)	\$ (727)	\$ -	\$ 2,112

* Pooled Services includes the revenues and expenses for the President's Office and transformation projects.

APPENDIX A: WRITE-OFFS

As of May 21, 2025

Balance Exceeds 7 Years or Deceased		
Customer Name	Accounting Date	Amount
LOGAN KERRY ANDREW	2018-04-05	\$44.66
RONALDA BOUTILIER	2023-08-01	\$1,387.00
RITA CARPENTER	2018-03-06	\$160.00
SHANNON CIBOCI	2017-10-18	\$2,902.92
FLORRIANN RABESCA	2018-02-05	\$67.50
CJ SCHUMANN	2021-10-12	\$978.25
MORGAN SYDNEY	2018-01-10	\$468.66
RYAN TOURANGEAU	2024-11-04	\$2,343.55
REBECCA TURO	2017-07-18	\$1,117.45
JENNEL VERMILLION	2018-06-30	\$2,130.00
COLUMBIA UNIVERSITY	2017-07-31	\$457.59
SUBTOTAL		\$12,057.58
Balance Under \$30		
Customer Name	Accounting Date	Amount
KRYSLANNE GAYO	2025-04-30	\$5.00
TESSY IZUWANNE	2025-03-17	\$0.39
BRANDON LAFFERTY	2025-01-09	\$10.00
BRENDAN LAFFERTY	2025-04-28	\$10.00
FRANK STUBBS	2024-05-31	\$19.33
SUBTOTAL		\$44.72
Credit Balance Under \$10		
Customer Name	Accounting Date	Amount
JOSHUA BEVAN	2024-08-23	-\$5.47
THOMAS DAM	2024-10-25	-\$0.27
ANDREW HILL	2024-04-10	-\$0.10
BENASSE KAREMBERA	2025-02-14	-\$1.00
DALLAS KOSMENKO	2024-07-12	-\$5.00
GREGORY MCDONALD	2025-03-19	-\$6.93
SHANNON MCPHERSON	2024-09-13	-\$0.50
MARTINA NORBERT	2025-03-24	-\$4.25
SHAVANNA OOGAAQ	2024-03-01	-\$4.00
SUBTOTAL		\$27.52
Total		\$12,074.78

